

Maine Revenue Services Withholding Tables for Individual Income Tax

The tables in this book
have been adjusted for inflation.

2008



Make Electronic Withholding
Payments at
www.maine.gov/revenue

Income Tax Withholding Questions?

Email: withholding.tax@maine.gov

or

Call: (207) 626-8475 (select 1, then option 4)

IMPORTANT INFORMATION

Electronic Filing and Payment Mandates. 36 M.R.S.A. §193, sub-§§ 2 and 3. The Assessor is authorized to promulgate rules to implement expansion in requirements for electronic filing and payment of tax. Effective September 20, 2007. See items 6 and 7 on page 5 for details. See LD # 1504, PL 2007, c. 437, §6.

Competitive Skills Scholarship Program. 26 M.R.S.A. §1166 and chapter 25, subchapter 5. A new program, to be administered by the Maine Department of Labor, provides funding for education, training and support to customers of the Department of Labor's career centers to prepare them for high-wage jobs in industries with significant demand for skilled labor. The program is funded by a percentage of taxable wages, as that term is defined in the unemployment contributions law. The contribution will be payable by employers beginning in 2008 on the combined quarterly Maine income tax withholding and unemployment contributions tax return (Form 941/C1-ME) filed with MRS. The new contribution will be offset by a reduction in required unemployment contributions from employers. Effective January 1, 2008. See LD # 1884, PL 2007, c. 352.

Forms W-2, 1099 or similar annual statement. 36 M.R.S.A. §5251. Consistent with federal law, annual employee income and withholding statements (Forms W-2, 1099 or similar annual statement) must now be furnished to payees by January 31st of the succeeding year (previously February 15th). In the case of an employee who is terminated before the close of the calendar year, that employee must submit a written request in order to receive the income statement within 30 days, if that 30-day period ends before January 31st. Applies with respect to statements related to income paid on or after January 1, 2007. See LD # 1504, PL 2007, c. 437, §19.

Fraudulent or failure to furnish Forms W-2, 1099 or similar annual statement. 36 M.R.S.A. §5251-A. There are now Maine penalties for failure to furnish accurate and timely Forms W-2/1099 statements to payees. A person who furnishes a false or fraudulent statement or fails to furnish a statement commits a civil violation for which a fine of \$50 for each failure must be imposed. Applies to statements required to be filed on or after January 1, 2007. See LD # 1504, PL 2007, c. 437, §20.

MISSION STATEMENT

The mission of Maine Revenue Services is to serve the citizens of Maine by administering the tax laws of the State effectively and professionally in order to provide the revenues necessary to support Maine government. To accomplish this mission, we will:

- Foster voluntary compliance with the tax laws by providing clear, complete, accurate, and timely guidance to taxpayers to help them understand and meet their responsibilities under the law.
- Maintain the highest standards of integrity, fairness, confidentiality and courtesy in everything we do.

Visit the Maine Revenue Services web site at www.maine.gov/revenue for downloadable forms and important tax information. Forms can also be ordered by calling (207) 624-7894.



Use EZ Pay

www.maine.gov/revenue

ELECTRONIC PAYMENT OPTIONS

Maine Revenue Services ("MRS") offers a convenient 24-hour electronic payment option called **EZ Pay**. You can access **EZ Pay** on our web site at www.maine.gov/revenue/netfile/ezpay.htm. Almost any type of tax payment can be made, including withholding and unemployment taxes. To avoid having to make payments earlier than necessary, payments may be scheduled in advance and will automatically be withdrawn on the payment date you select.

To use **EZ Pay**, simply register online at the time you want to make your first payment. Once registered, the system will ask you to select the tax type you want to pay. If you are making a semiweekly payment, select "900ME Withholding Semiweekly Payment." If you are paying a tax balance due with your quarterly combined return, select "941/C1-ME Combined Withholding/Unemployment Payment." If you are paying a balance due from a bill or notice that you received from MRS, select "Bill Payment." If you make semiweekly payments electronically, do not send paper copies of Form 900ME to MRS.

MRS accepts both ACH credit method and ACH debit payments for combined income tax withholding and unemployment contributions quarterly returns. Both ACH payment methods require registration applications to participate. Taxpayers with annual withholding liabilities of \$200,000 or more must pay electronically. Payroll processing companies must remit electronically for all clients, even if clients are not mandated to pay electronically. A payroll processing company may request a waiver from this requirement for good cause. MRS also encourages voluntary participation in the **EZ Pay** program by those not required to pay electronically. There are no payment minimums.

ACH Credit. A taxpayer may make payments using this method by authorizing their bank to withdraw the tax payment from the taxpayer's deposit account and transfer it to the state's account. You must have previously established a relationship with a bank that provides this service (generally larger commercial banks) and you must have previously registered with the MRS EFT Unit as a credit method payer.

ACH Debit. A taxpayer may make payments using this method by authorizing MRS to electronically transfer tax payments from

the taxpayer's deposit account to the MRS deposit account. The authorization is initiated through a telephone call to the MRS electronic withdrawal payment system (207-287-8276). This telephone payment system allows taxpayers to arrange for debit payments with effective dates up to 15 days in the future. The amount due shown on the return you filed will be deducted from your account within 3 business days from the date you authorize the transfer.

Penalty for Insufficient Funds. The penalty for insufficient funds applies to electronic funds transfers. The penalty is \$20 or 1% of the payment amount, whichever is greater.

Penalty for Failure to Pay by Electronic Funds Transfer. Any person required to pay by electronic funds transfer who fails to do so is liable for a penalty equal to the lesser of 5% of the tax due or \$5,000.

For more information, an application or a copy of Rule 102, visit www.maine.gov/revenue and select Electronic Services; send an email to efunds.transfer@maine.gov; send a fax to (207) 287-6975; call (207) 287-8276; or write to:

EFT Unit
Maine Revenue Services
PO Box 9100
Augusta, ME 04332-9100.

PAYROLL PROCESSING COMPANIES

Payroll processors must register annually with, and be licensed by, the Office of Consumer Credit Regulation. For more information on the licensing requirements, contact the Director, Office of Consumer Credit Regulation by phone (207) 624-8527, by fax (207) 582-7699 or by writing: 35 State House Station, Augusta, ME 04333.

PASS-THROUGH ENTITIES

In addition to employee withholding, pass-through entities (partnerships, S corporations, LLCs) with nonresident members (partners, shareholders, etc.) must withhold income taxes from those nonresident members on Maine-source distributive income. The income tax withheld must be remitted to the state quarterly, on the same schedule as employer withholding payments. Certain exemptions apply. Pass-through entities must withhold income taxes at the highest Maine rate -- **do not use this booklet to calculate withholding for nonresident members**. For more information, see www.maine.gov/revenue/forms.

Dos and Don'ts for Clients of Payroll Processors in Maine:

Using the services of a payroll processor can be a convenient and economical way for an employer or non-wage filer to file and pay withholding taxes. However, employers or non-wage filers face certain risks associated with the use of a processor, including possible lack of compliance and the risk of loss of funds that are under the control of the processor. Ultimately, it is the employer or non-wage filer that bears the responsibility for meeting its payroll tax obligations. **If you are an employer or non-wage filer that uses the services of a payroll processor, you should take the following precautions:**

- ✓ Educate yourself to understand your filing requirements and the risks associated with using a payroll processor.
- ✓ Verify with the Office of Consumer Credit Regulation that the processor is licensed and has provided proof of liability insurance to protect client funds, including coverage for crimes such as fraud and theft. If the processor has access to your company's funds, verify with the state that the company has also posted a surety bond.
- ✓ Obtain verification from the payroll processor and its insurer that the processor's liability insurance will remain in effect for a specified period of time.
- ✓ Read your contract with your processor carefully.
- ✓ Ensure that the agreement/contract and any power of attorney that your processor has with you specifically requires that all notices sent by the IRS and state tax agencies be sent directly to you.
- ✓ Never hesitate to contact tax authorities directly when you feel it necessary.
- ✓ Check with the appropriate tax agency periodically to ensure that returns and payments are filed in a timely manner.
- ✓ Insist on verification from your processor that any problem for which the employer has received a tax agency notice has been resolved.
- ✓ Never assume that everything is fine solely because you have not received notice of any problems.
- ✓ Never sign a tax return before it is completed.
- ✓ Require that the processor provide copies of returns, not just summaries, at the time of filing.
- ✓ If you are using a nationwide payroll service, be sure you are assigned a direct contact person and telephone number.

**Maine Revenue Services
P.O. Box 1061
Augusta, Maine 04332-1061**

Phone
(207) 626-8475
(select 1, then option 4)

General Information:

Payment or Collection Questions: **(207) 624-9595**

Central Registration Unit: **(207) 287-2338**

Address

Web site : **www.maine.gov/revenue**

Email : **withholding.tax@maine.gov**

EMPLOYER TAX CALENDAR

<u>Return</u>	<u>Form Number</u>	<u>Due Date</u>
SEMIWEEKLY PAYMENTS OF WITHHELD INCOME TAXES	900ME	If your Withholding Tax Remittance Frequency is semiweekly and wages or non-wages are paid on Wednesday, Thursday or Friday, payment of withheld income taxes is due the following Wednesday. If the wages or non-wages are paid on Saturday, Sunday, Monday or Tuesday, the payment of withheld income taxes is due the following Friday. Use the Employer's Payment Voucher For Maine Income Tax Withheld (Form 900ME) to make your payments. <u>Note:</u> Do not use Form 900ME if you are making your payments using EZ Pay.
QUARTERLY RETURN OF INCOME TAX WITHHOLDING AND UNEMPLOYMENT CONTRIBUTIONS	941ME, 941/C1-ME	These forms must be filed by all employers or non-payroll filers registered to remit income tax withholding and/or unemployment insurance contributions. The forms are used to report income taxes withheld and/or unemployment contributions for the quarter, to reconcile payments of income taxes withheld made during the quarter and to make payment for any balance due for income taxes withheld and/or unemployment contributions. The quarterly return is due the last day of the month following the end of each calendar quarter, even if there is no withholding tax or unemployment contributions to report. Employers or non-payroll filers are required to complete the withholding detail pages on the quarterly return. An employer or non-payroll filer who is not able to comply with this requirement must obtain a waiver from Maine Revenue Services.
ANNUAL RECONCILIATION	W-3ME	Due February 28 of the following year or at termination of business.
WAGE AND TAX STATEMENT OR INFORMATION STATEMENT	W-2, 1098, 1099, 5498, etc.	Furnish payee the applicable statement by January 31 or within 30 days after last payment of wages or termination of employment, if the statement is requested in writing.

Forms will be mailed to registered businesses before the required reporting date. If forms are not received at least two weeks prior to the due date, contact Maine Revenue Services, P.O. Box 1061, Augusta, Maine 04332-1061 or phone (207) 626-8475 (select 1, then option 4). If you do not receive forms in time to report and remit, send the remittance no later than the due date with a downloaded form or cover letter. Be sure to write your Maine withholding account number and/or your unemployment contributions account number on your check and correspondence.

INSTRUCTIONS

1. Introduction. The Maine withholding tax system operates in much the same manner as the federal system. Employers or non-payroll filers must withhold Maine income tax from their employees' earnings and remit the withheld funds to Maine Revenue Services. The law also requires withholding from non-wage payments, such as distributions from pensions and annuities, and certain other payments when there is federal withholding.

In these instructions, "person" means an individual, firm, partnership, association, society, club, corporation, estate, trust, business trust, receiver, assignee, the state or federal government or any other political subdivision or agency of either government, or any other group or combination thereof acting as a unit.

2. Registration for Withholding Purposes. New withholders must register with the Department of Labor, Central Registration Unit to receive the Withholding Tables booklet, the combined withholding and unemployment (or withholding only) tax forms booklet and any other necessary information. Contact the Central Registration Unit at division.uctax@maine.gov or call (207) 287-2338 to obtain the proper form.

3. Payments Subject to Maine Withholding. Any person who maintains an office or transacts business in Maine and who is required to withhold federal income tax from a particular payment must also withhold state income tax if the payment constitutes income that is not excluded from taxation under Maine law.

The withholding requirement applies to nonresident and resident individuals. For purposes of the income tax withholding requirements, Maine-source income of a nonresident individual includes income attributable to an occupation, trade or business carried on in Maine. Included in Maine-source income are such items as unemployment compensation connected with Maine employment.

Agricultural employees are also subject to the withholding requirements. However, pensions, annuities and other income from intangible sources paid to a nonresident are not subject to withholding of Maine income tax.

Maine-source income of a nonresident individual may not be subject to income tax withholding if the number of days worked in Maine falls below the threshold defined by 36 M.R.S.A. § 5142(8-A) and MRS Rule 806. For a copy of MRS Rule 806, visit the MRS web site at www.maine.gov/revenue/rules, write Maine Revenue Services, P.O. Box 9100,

Augusta, ME 04332-9100 or call 207-624-7894. If a nonresident employee works in Maine for more than ten days during the year, you must withhold Maine income tax from that employee. For more information, see Rule 803.

4. Computing the Amount of Maine Taxes to Withhold. Any of the following methods may be used to calculate the amount of Maine income tax to withhold from payments subject to the federal wage method of withholding:

(a) **Percentage Method.** See pages 6 and 7.

(b) **Wage Bracket Tables.** The tables on pages 8-17 show the amount of Maine income tax to be withheld by wage bracket and by number of withholding allowances claimed on a weekly, biweekly, semimonthly, monthly and daily or miscellaneous basis. There are separate tables for single taxpayers and married taxpayers.

To ensure adequate withholding, employers must use the withholding tax rate schedule or the table that directly corresponds to the status checked by the employee in box 3 of Maine Form W-4ME. If the "Single" box is checked, the employer/payer must use the single percentage or the single withholding table. If the "Married" box is checked, the employer/payer must use the married percentage or the married withholding table. If the "Married, but withholding at higher Single rate" box is checked, the employer/payer must use the single percentage or the single withholding table. See 36 M.R.S.A. § 5250(1).

(c) **Flat-Amount or Fixed Percentage Rate Method.** If a payee requests an amount of withholding that exceeds the amount that would otherwise be required, the request may be granted.

(d) **Alternate Method.** Another method devised by a withholding agent that produces the same result as the percentage method or the wage bracket tables, or that produces a result that falls between those methods.

Maine has a low-income credit for individuals whose Maine taxable income is \$2,000 or less. The credit is equal to the Maine income tax otherwise due. The instructions for the percentage method of withholding on pages 6 and 7, and the wage bracket tables on pages 8 through 17 are designed to reflect the credit.

If supplemental wages (such as bonuses, commissions, overtime pay, etc.) are paid with regular wages, the withholding tax is calculated as if the total were a single payment of wages for the regular payroll period. If the supplemental wages are paid separately, the payer may withhold a flat 5 percent.

Maine income tax law requires a person who withholds for federal purposes to withhold for Maine an amount that approximates the payee's liability for the taxable year. If this condition is met, the payer may use a withholding method that best approximates the payee's liability. For non-wage payments that are subject to flat rate federal withholding, withholding at 5 percent of the total payment is required for Maine.

5. Withholding Allowances - Form W-4ME. Maine requires new employees or payees and employees or payees making changes to their federal Form W-4 to furnish a state withholding allowance certificate (Form W-4ME). Differences between Maine income tax law and the Internal Revenue Code (such as the federal child credit) may affect the number of allowances an employee or payee may claim. Maine withholding allowances claimed on Form W-4ME are based on the number of allowances claimed on federal Form W-4. The Maine Form W-4ME must be provided to the employer or non-payroll filer on the same date as the federal Form W-4 is provided. In no event shall an employee or payee claim a number of withholding allowances for Maine income tax withholding that exceeds the number to which he or she is entitled.

(a) An employee or payee may claim a **greater number of allowances** for state than for federal purposes. To do so, the employee or payee must obtain a Withholding Exemption Variance Certificate from Maine Revenue Services. When applying for the certificate, the employee or payee must certify that no income tax liability will be incurred for the current tax year. Each certificate expires on December 31, or whenever the employee or payee no longer qualifies for the certificate, whichever is sooner.

(b) An employee or payee may claim **fewer** withholding allowances for state than for federal purposes without a Withholding Exemption Variance Certificate.

(c) An employee or payee may request an additional dollar amount or a flat dollar amount of withholding that exceeds the withholding tax amount specified by the tables.

INSTRUCTIONS, continued

The employee or payee who chooses any of the above options will reflect the option on the Maine Withholding Allowances Certificate (Form W-4ME).

Form W-4ME may also be used as the state counterpart to federal Form W-4P.

Download Form W-4ME at www.maine.gov/revenue/forms or order by calling (207) 624-7894.

Invalid Forms W-4. If a federal Form W-4 is determined to be invalid for federal withholding purposes, it is not to be used as a base for the Maine Form W-4ME to compute Maine withholding. If, on request, the employee or payee does not provide a valid Form W-4ME, the employer or non-payroll filer must withhold as if the employee or payee were single and claiming no allowances. Also, if Maine Revenue Services notifies an employer or non-payroll filer that a Form W-4ME is invalid, the employer or non-payroll filer must withhold as if the employee or payee were single and claiming no allowances until the employee or payee provides a valid Form W-4ME.

Submission of Forms W-4. An employer is required to submit a copy of Form W-4ME, along with a copy of any supporting information provided by the employee, to Maine Revenue Services if either of the following circumstances apply.

- A. The employer is required to submit a copy of federal Form W-4 to the IRS either by written notice or by published guidance.
- B. An employee with a non-Maine address claims exemption from Maine withholding and the employer expects to pay the employee \$5,000 or more in Maine-source income for the year.

6. Reporting Maine Income Tax Withheld. Persons required to withhold must report the Maine income taxes withheld to Maine Revenue Services on a quarterly basis. The combined withholding tax/unemployment contributions (or withholding tax only) forms are due quarterly by the last day of the month following the end of the quarter. **Note: special payment requirements apply to persons whose withholding during the period July 1, 2006 to June 30, 2007 was \$18,000 or more (see item 7 below).**

Electronic Filing: Maine Revenue Services offers two options for electronically filing income tax withholding and unemployment contributions returns. If you use software capable of producing a file that conforms to Maine Revenue

Services specifications, you may upload that file using the MEETRS File Upload system. Otherwise, you may file your return on the Maine Revenue Services web site using the I-file system for payroll taxes. The I-file system for payroll taxes requires no special software and has many convenient features (see below). In 2007, employers with 100 or more employees and payroll processors with 100 or more clients were required to electronically file quarterly returns. *MRS anticipates that, due to regulatory changes, the electronic filing threshold to drop to 75 employees/clients for 2008. See MRS Rule 104 (www.maine.gov/revenue/rules) for details.* All employers, even if not required to do so, are encouraged to utilize any of the convenient electronic filing programs.

Household Employees. If you withhold Maine income tax from household employees (required if federal tax is withheld), you must report the tax withheld on the combined withholding tax and unemployment contributions (or withholding tax only) forms. You cannot report the tax withheld on your Maine individual income tax return. Follow the reporting requirements above to report the tax withheld.

Cancelling an Account. A person who is registered to withhold Maine income tax must continue to file quarterly withholding tax returns, even if no tax has been withheld. If withholding is no longer required and the account is to be canceled, the Central Registration Unit must be notified. Complete the cancellation notice provided in your combined withholding tax/unemployment contributions (or withholding tax only) booklet.

- 7. Payment.** Employers or non-payroll filers whose total withholding during the period July 1, 2006 to June 30, 2007 was \$18,000 or more are required to make payments of income tax withholding on a semiweekly schedule.

Semiweekly Schedule	
Day Wages Paid	Remittance Due
Wednesday, Thursday, or Friday	On or before the following Wednesday
Saturday, Sunday, Monday, or Tuesday	On or before the following Friday

Unless paying by EFT, send the Payment Voucher (Form 900ME) with your payments.

Note: Form 900ME is a payment voucher only. Report and reconcile

the total amount withheld and the total payments made during the quarter on the quarterly return (Form 941ME or Form 941/C1-ME).

Employers or non-payroll filers whose withholding during the period July 1, 2006 to June 30, 2007 was less than \$18,000 are required to make payments with the quarterly return.

The state tax assessor may require more frequent remittances if the collection of withheld taxes is in jeopardy.

Your account will be reviewed at the end of 2008 to determine the proper remittance frequency for 2009. Maine Revenue Services will notify you if your remittance frequency is changed for 2009.

Maine Revenue Services ("MRS") offers a convenient 24-hour electronic payment option called **EZ Pay**. You can access **EZ Pay** at www.maine.gov/revenue/netfile/ezpay.htm. Almost any type of tax payment can be made using **EZ Pay**, including withholding and unemployment taxes. To avoid making payments earlier than necessary, payments may be scheduled in advance and automatically withdrawn on the payment date you select. In 2007, taxpayers with an annual tax liability of \$200,000 or more were required to remit those taxes electronically. *It is anticipated that, beginning in 2008, due to regulatory changes, taxpayers (including employers) with a total annual tax liability for all taxes of \$100,000 or more will be required to remit those taxes electronically. See MRS Rule 102 (www.maine.gov/revenue/rules) for details.*

Complete filing and remittance requirements are contained in MRS Rule 803, Withholding Tax Reports and Payments. Copies of the rule are available on request, or at www.maine.gov/revenue/rules.

- 8. Error in Reporting Withholding.** If you need to make a correction in the withholding tax reported for a particular period, submit an amended return (Form 941A-ME) for that period. **Do not make an adjustment on a return for a subsequent period.**
- 9. Payee Statement.** Federal law requires employers to furnish Forms W-2 to employees to report the payment of wages, taxes withheld, etc. Persons who make other payments are required to furnish information returns (1098, 1099 series) to the payees. Compliance with these federal requirements will satisfy state requirements if the information return provided includes state wages (or other payment) and state withholding information.

INSTRUCTIONS, continued

Consistent with federal law, annual employee income and withholding statements (Forms W-2, 1099, etc.) must now be furnished to payees by January 31st of the succeeding year (previously February 15th). In the case of an employee who is terminated before the close of the calendar year, that employee must submit a written request in order to receive the income statement within 30 days, if that 30-day period ends before January 31st.

Penalties now apply for failure to furnish accurate and timely Forms W-2/1099 statements to payees. A person who furnishes a false or fraudulent statement or fails to furnish a statement commits a civil violation for which a fine of \$50 for each failure must be imposed.

10. Annual Reconciliation (Form W-3ME). On or before February 28 of each year, or at the termination of business, persons who withheld Maine income tax during the year must file a reconciliation return on Form W-3ME. Total income tax withheld shown on the reconciliation return should equal the total withholding tax reported to Maine Revenue Services for the year and should also equal the total Maine income tax withheld shown on all information returns furnished to payees. Mail Form W-3ME separately from your return and payment for the fourth quarter.

11. Forms. Forms 941ME, 941/C1-ME, 941A-ME and W-3ME are provided in a booklet that Maine Revenue Services mails annually to each registered payer. The forms are preprinted with name, address and account numbers. Each booklet contains a name and address change form (Form 941/C1C-ME) and a cancellation notice (on the quarterly reports) that the payer must use to notify the Central Registration Unit of name and address changes, or to cancel an account if withholding is no longer required. The booklets are generally mailed about six weeks before the due date of the first return of the year. **Any payer whose booklet fails to arrive on schedule should notify the Income/Estate Tax Division at (207) 626-8475.**

Instructions for completing the various forms are included with the forms and are not reproduced here.

Maine Revenue Services does not supply Forms W-2, W-4, 1098, 1099 or 5498. These must be obtained from the Internal Revenue Service. Form W-4ME can be downloaded at www.maine.gov/revenue/forms/homepage.html or ordered by calling (207) 624-7894. Form 1099ME, designed specifically for reporting income tax withholding to nonresident members of a pass-through entity, can also be downloaded at the MRS web site.

12. Interest and Penalties. Interest and penalties will be charged for withheld tax not remitted by the due date. In addition, a penalty will be assessed for late filing. The interest rate for 2008 is 12% per year, compounded monthly. The penalty for late payment is 1% per month, or fraction thereof, of the tax due up to a maximum of 25%. The penalty for late filing is \$25 or 10% of the tax due, whichever is greater. If a tax return is not filed on demand, the late filing penalty is 100% of the tax due. The law also provides penalties for negligence, fraud and substantial understatement.

13. Pensions and Annuities. If payments from an employer-sponsored retirement plan are subject to federal withholding, then Maine income tax must also be withheld. If the payee elects out of federal withholding, then Maine withholding is not required.

14. Backup Withholding. If backup withholding is required at the federal level, Maine requires withholding at a flat rate of 5%.

15. Other Questions. If you have questions, contact the Income/Estate Tax Division for assistance (see page 3 for address, email and telephone numbers).

MAINE INCOME TAX WITHHOLDING — PERCENTAGE METHOD — 2008

If you use the percentage method to compute Maine Income Tax Withholding, use the following steps:

- Step 1** Convert total wages to annual wage amount. Multiply by the payroll frequency: 52 for weekly, 26 for biweekly, 24 for semimonthly, 12 for monthly, 260 for daily or miscellaneous payroll period.
- Step 2** Multiply the number of withholding allowances the employee claims by \$2,850. Subtract the result from the annualized wage amount calculated in step 1 to compute the annualized income.
- Step 3** Compute the annualized withholding amount using the following withholding rate schedules based on the annualized income computed in step 2.

NOTE: An individual whose Maine taxable income for the year is \$2,000 or less is allowed a low-income credit equal to the amount of tax otherwise imposed. If the annualized tax amount computed in Step 3 is \$40 or less, the credit applies. In that case, change the withholding amount to zero for the pay period.

For Single Taxpayers

If the annualized income is:

Less than	\$ 2,600
\$ 2,600 but less than	\$ 7,450
\$ 7,450 but less than	\$12,300
\$12,300 but less than	\$22,050
\$22,050 or more	

The annualized withholding is:

	0.0%	
	2.0% of excess over	\$ 2,600
\$ 97	plus 4.5% of excess over	\$ 7,450
\$ 315	plus 7.0% of excess over	\$12,300
\$ 998	plus 8.5% of excess over	\$22,050

For Married Taxpayers

If the annualized income is:

Less than	\$ 6,250
\$ 6,250 but less than	\$16,000
\$16,000 but less than	\$25,700
\$25,700 but less than	\$45,150
\$45,150 or more	

The annualized withholding is:

	0.0%	
	2.0% of excess over	\$ 6,250
\$ 195	plus 4.5% of excess over	\$16,000
\$ 632	plus 7.0% of excess over	\$25,700
\$1,993	plus 8.5% of excess over	\$45,150

- Step 4** Divide the annualized withholding amount computed in step 3 by the payroll frequency used in step 1 and round to the nearest dollar. The result is the amount of Maine income tax to be withheld from the payment being made.

MAINE INCOME TAX WITHHOLDING — PERCENTAGE METHOD — 2008, continued

Example 1: A single employee is paid \$175 each week. The employee claims two withholding allowances on Form W-4ME. Using the percentage method, compute the employee's withholding as follows:

(1) Gross pay of \$175 x 52 weeks = \$9,100.

(2) Compute annualized income:

2 allowances x \$2,850 = \$5,700

Annualized wage	\$9,100
Allowances	<u>- 5,700</u>
Annualized Income	\$3,400

(3) Compute annualized withholding amount:

		<u>Rate</u>	<u>Tax</u>
	\$3,400		
	<u>- 2,600</u>	See Schedule	\$ 00
	\$ 800	x 2%	<u>16</u>
Annualized Withholding Amount			\$ 16
Withholding for Pay Period			\$ 0

See Note on page 6 (under step 3). Because the annualized withholding amount is less than \$40, this taxpayer may qualify for the low-income credit. Therefore, the amount to be withheld is zero.

Example 2: A single employee is paid \$560 each week. The employee claims two withholding allowances on Form W-4ME. Using the percentage method, compute the employee's withholding as follows:

(1) Gross pay of \$560 x 52 weeks = \$29,120.

(2) Compute annualized income:

2 allowances x \$2,850 = \$5,700

Annualized wage	\$29,120
Allowances	<u>- 5,700</u>
Annualized Income	\$23,420

(3) Compute annualized withholding amount:

		<u>Rate</u>	<u>Tax</u>
	\$23,420		
	<u>- 22,050</u>	See Schedule	\$ 998
	\$ 1,370	x 8.5%	<u>116</u>
Annualized Withholding Amount			\$1,114

(4) Annualized withholding of \$1,114 divided by 52 = \$21.42 rounded to \$21. Withhold \$21 each week.

NOTE: If the payment involved is subject to flat rate federal withholding (backup withholding), a flat rate state withholding of 5% must be withheld. Multiply the amount of payment by 5% to compute the amount of tax to withhold. Do not use the above steps.

2008 Maine Income Tax Withholding Wage Bracket Tables **SINGLE – WEEKLY**

Wages are –		Number of withholding allowances claimed is –										Wages are –		Number of withholding allowances claimed is –											
At least	But less than	0	1	2	3	4	5	6	7	8	9	10	At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		Amount of income tax to withhold is –												Amount of income tax to withhold is –											
0.00	85.00												500.00	510.00	26.00	22.00	18.00	14.00	10.00	6.00	3.75	1.75			
85.00	90.00	1.00											510.00	525.00	28.00	23.00	19.00	15.00	11.00	7.00	4.25	2.00	0.75		
90.00	95.00	1.00											525.00	540.00	29.00	24.00	20.00	16.00	12.00	8.00	5.00	2.50	1.25		
95.00	100.00	1.00											540.00	555.00	30.00	26.00	21.00	17.00	13.00	9.00	6.00	3.25	1.50		
100.00	105.00	1.25											555.00	570.00	32.00	27.00	22.00	18.00	14.00	10.00	6.00	4.00	1.75		
105.00	110.00	1.25											570.00	585.00	33.00	28.00	24.00	19.00	15.00	11.00	7.00	4.50	2.25	1.00	
110.00	115.00	1.50											585.00	600.00	34.00	29.00	25.00	20.00	16.00	12.00	8.00	5.00	2.75	1.25	
115.00	120.00	1.50											600.00	615.00	35.00	31.00	26.00	21.00	17.00	13.00	10.00	6.00	3.50	1.50	
120.00	125.00	1.50											615.00	630.00	37.00	32.00	27.00	23.00	18.00	14.00	11.00	7.00	4.25	1.75	
125.00	130.00	1.75											630.00	645.00	38.00	33.00	29.00	24.00	19.00	15.00	12.00	8.00	4.75	2.25	1.00
130.00	135.00	1.75											645.00	660.00	39.00	35.00	30.00	25.00	21.00	17.00	13.00	9.00	5.00	3.00	1.25
135.00	140.00	2.00											660.00	675.00	41.00	36.00	31.00	27.00	22.00	18.00	14.00	10.00	6.00	3.75	1.75
140.00	145.00	2.00	1.00										675.00	690.00	42.00	37.00	32.00	28.00	23.00	19.00	15.00	11.00	7.00	4.50	2.00
145.00	150.00	2.25	1.00										690.00	705.00	43.00	38.00	34.00	29.00	24.00	20.00	16.00	12.00	8.00	5.00	2.50
150.00	155.00	2.50	1.25										705.00	720.00	44.00	40.00	35.00	30.00	26.00	21.00	17.00	13.00	9.00	6.00	3.25
155.00	160.00	2.75	1.25										720.00	735.00	46.00	41.00	36.00	32.00	27.00	22.00	18.00	14.00	10.00	6.00	4.00
160.00	170.00	3.25	1.50										735.00	750.00	47.00	42.00	38.00	33.00	28.00	24.00	19.00	15.00	11.00	7.00	4.75
170.00	180.00	3.75	1.75										750.00	765.00	48.00	44.00	39.00	34.00	30.00	25.00	20.00	16.00	12.00	9.00	5.00
180.00	190.00	4.00	1.75										765.00	780.00	49.00	45.00	40.00	35.00	31.00	26.00	21.00	17.00	13.00	10.00	6.00
190.00	200.00	4.50	2.00	1.00									780.00	795.00	51.00	46.00	41.00	37.00	32.00	27.00	23.00	18.00	14.00	11.00	7.00
200.00	210.00	5.00	2.50	1.25									795.00	810.00	52.00	47.00	43.00	38.00	33.00	29.00	24.00	19.00	16.00	12.00	8.00
210.00	220.00	5.00	3.00	1.25									810.00	830.00	54.00	49.00	44.00	40.00	35.00	30.00	26.00	21.00	17.00	13.00	9.00
220.00	230.00	6.00	3.50	1.50									830.00	850.00	55.00	51.00	46.00	41.00	37.00	32.00	27.00	23.00	18.00	14.00	11.00
230.00	240.00	6.00	4.00	1.75									850.00	870.00	57.00	52.00	48.00	43.00	38.00	34.00	29.00	24.00	20.00	16.00	12.00
240.00	250.00	7.00	4.25	2.00									870.00	890.00	59.00	54.00	49.00	45.00	40.00	36.00	31.00	26.00	22.00	17.00	13.00
250.00	260.00	8.00	4.75	2.25	1.00								890.00	910.00	60.00	56.00	51.00	47.00	42.00	37.00	33.00	28.00	23.00	19.00	15.00
260.00	270.00	8.00	5.00	2.75	1.25								910.00	930.00	62.00	58.00	53.00	48.00	44.00	39.00	34.00	30.00	25.00	20.00	16.00
270.00	280.00	9.00	6.00	3.25	1.50								930.00	950.00	64.00	59.00	55.00	50.00	45.00	41.00	36.00	31.00	27.00	22.00	18.00
280.00	290.00	10.00	6.00	3.75	1.75								950.00	970.00	66.00	61.00	56.00	52.00	47.00	42.00	38.00	33.00	28.00	24.00	19.00
290.00	300.00	11.00	7.00	4.00	1.75								970.00	990.00	67.00	63.00	58.00	53.00	49.00	44.00	39.00	35.00	30.00	25.00	21.00
300.00	310.00	11.00	7.00	4.50	2.00	1.00							990.00	1010.00	69.00	64.00	60.00	55.00	50.00	46.00	41.00	36.00	32.00	27.00	22.00
310.00	320.00	12.00	8.00	5.00	2.50	1.25							1010.00	1030.00	71.00	66.00	61.00	57.00	52.00	47.00	43.00	38.00	33.00	29.00	24.00
320.00	330.00	13.00	9.00	5.00	3.00	1.25							1030.00	1050.00	72.00	68.00	63.00	58.00	54.00	49.00	44.00	40.00	35.00	30.00	26.00
330.00	340.00	13.00	9.00	6.00	3.50	1.50							1050.00	1070.00	74.00	69.00	65.00	60.00	55.00	51.00	46.00	41.00	37.00	32.00	28.00
340.00	350.00	14.00	10.00	6.00	4.00	1.75							1070.00	1090.00	76.00	71.00	66.00	62.00	57.00	53.00	48.00	43.00	39.00	34.00	29.00
350.00	360.00	15.00	11.00	7.00	4.25	2.00							1090.00	1110.00	77.00	73.00	68.00	64.00	59.00	54.00	50.00	45.00	40.00	36.00	31.00
360.00	370.00	15.00	12.00	8.00	4.75	2.25	1.00						1110.00	1130.00	79.00	75.00	70.00	65.00	61.00	56.00	51.00	47.00	42.00	37.00	33.00
370.00	380.00	16.00	12.00	8.00	5.00	2.75	1.25						1130.00	1150.00	81.00	76.00	72.00	67.00	62.00	58.00	53.00	48.00	44.00	39.00	34.00
380.00	390.00	17.00	13.00	9.00	6.00	3.25	1.50						1150.00	1170.00	83.00	78.00	73.00	69.00	64.00	59.00	55.00	50.00	45.00	41.00	36.00
390.00	400.00	18.00	14.00	10.00	6.00	3.75	1.75						1170.00	1190.00	84.00	80.00	75.00	70.00	66.00	61.00	56.00	52.00	47.00	42.00	38.00
400.00	410.00	18.00	14.00	11.00	7.00	4.25	1.75						1190.00	1210.00	86.00	81.00	77.00	72.00	67.00	63.00	58.00	53.00	49.00	44.00	39.00
410.00	420.00	19.00	15.00	11.00	7.00	4.50	2.00	1.00					1210.00	1230.00	88.00	83.00	78.00	74.00	69.00	64.00	60.00	55.00	50.00	46.00	41.00
420.00	430.00	20.00	16.00	12.00	8.00	5.00	2.50	1.25					1230.00	1250.00	89.00	85.00	80.00	75.00	71.00	66.00	61.00	57.00	52.00	47.00	43.00
430.00	440.00	21.00	16.00	13.00	9.00	5.00	3.00	1.25					1250.00	1270.00	91.00	86.00	82.00	77.00	72.00	68.00	63.00	58.00	54.00	49.00	45.00
440.00	450.00	21.00	17.00	13.00	9.00	6.00	3.50	1.50					1270.00	1290.00	93.00	88.00	83.00	79.00	74.00	70.00	65.00	60.00	56.00	51.00	46.00
450.00																									

2008 Maine Income Tax Withholding Wage Bracket Tables **SINGLE – BIWEEKLY**

[illegible]

2008 Maine Income Tax Withholding Wage Bracket Tables **SINGLE – SEMI-MONTHLY**

Wages are –			Number of withholding allowances claimed is –										Wages are –										Number of withholding allowances claimed is –									
At least	But less than		0	1	2	3	4	5	6	7	8	9	10	At least	But less than		0	1	2	3	4	5	6	7	8	9	10					
			Amount of income tax to withhold is –										Amount of income tax to withhold is –																			
0.00	190.00	190.00												1220.00	1260.00	1260.00	71.00	60.00	50.00	41.00	32.00	24.00	16.00	9.00	4.25							
190.00	200.00	200.00	2.00											1260.00	1300.00	1300.00	74.00	64.00	54.00	44.00	35.00	27.00	18.00	11.00	6.00	2.50						
200.00	210.00	210.00	2.25											1300.00	1340.00	1340.00	77.00	67.00	57.00	47.00	38.00	29.00	21.00	13.00	8.00	3.50						
210.00	220.00	220.00	2.25											1340.00	1380.00	1380.00	81.00	71.00	61.00	51.00	41.00	32.00	24.00	16.00	9.00	4.25						
220.00	230.00	230.00	2.50											1380.00	1420.00	1420.00	84.00	74.00	64.00	54.00	44.00	35.00	27.00	18.00	11.00	6.00	2.50					
230.00	240.00	240.00	2.75											1420.00	1460.00	1460.00	88.00	77.00	67.00	57.00	47.00	38.00	30.00	21.00	13.00	8.00	3.50					
240.00	250.00	250.00	3.00											1460.00	1500.00	1500.00	91.00	81.00	71.00	61.00	51.00	41.00	32.00	24.00	16.00	9.00	4.25					
250.00	260.00	260.00	3.25											1500.00	1540.00	1540.00	94.00	84.00	74.00	64.00	54.00	44.00	35.00	27.00	19.00	11.00	6.00					
260.00	275.00	275.00	3.50											1540.00	1580.00	1580.00	98.00	88.00	78.00	68.00	57.00	47.00	38.00	30.00	21.00	13.00	8.00					
275.00	290.00	290.00	3.75											1580.00	1620.00	1620.00	101.00	91.00	81.00	71.00	61.00	51.00	41.00	32.00	24.00	16.00	10.00					
290.00	305.00	305.00	4.00											1620.00	1660.00	1660.00	105.00	94.00	84.00	74.00	64.00	54.00	44.00	35.00	27.00	19.00	11.00					
305.00	320.00	320.00	4.50	2.00										1660.00	1700.00	1700.00	108.00	98.00	88.00	78.00	68.00	58.00	47.00	38.00	30.00	21.00	13.00					
320.00	335.00	335.00	5.00	2.25										1700.00	1740.00	1740.00	111.00	101.00	91.00	81.00	71.00	61.00	51.00	41.00	33.00	24.00	16.00					
335.00	350.00	350.00	6.00	2.50										1740.00	1780.00	1780.00	115.00	105.00	95.00	85.00	74.00	64.00	54.00	44.00	35.00	27.00	19.00					
350.00	370.00	370.00	7.00	3.00										1780.00	1820.00	1820.00	118.00	108.00	98.00	88.00	78.00	68.00	58.00	48.00	38.00	30.00	22.00					
370.00	390.00	390.00	8.00	3.50										1820.00	1860.00	1860.00	122.00	111.00	101.00	91.00	81.00	71.00	61.00	51.00	41.00	33.00	24.00					
390.00	410.00	410.00	9.00	3.75										1860.00	1900.00	1900.00	125.00	115.00	105.00	95.00	85.00	75.00	64.00	54.00	44.00	35.00	27.00					
410.00	430.00	430.00	9.00	4.25	1.75									1900.00	1940.00	1940.00	128.00	118.00	108.00	98.00	88.00	78.00	68.00	58.00	48.00	38.00	30.00					
430.00	450.00	450.00	10.00	5.00	2.25									1940.00	1980.00	1980.00	132.00	122.00	112.00	102.00	91.00	81.00	71.00	61.00	51.00	41.00	33.00					
450.00	470.00	470.00	11.00	6.00	2.50									1980.00	2020.00	2020.00	135.00	125.00	115.00	105.00	95.00	85.00	75.00	65.00	55.00	44.00	36.00					
470.00	490.00	490.00	12.00	7.00	3.00									2020.00	2060.00	2060.00	139.00	128.00	118.00	108.00	98.00	88.00	78.00	68.00	58.00	48.00	38.00					
490.00	510.00	510.00	13.00	8.00	3.50									2060.00	2100.00	2100.00	142.00	132.00	122.00	112.00	102.00	92.00	81.00	71.00	61.00	51.00	41.00					
510.00	530.00	530.00	14.00	9.00	3.75									2100.00	2140.00	2140.00	145.00	135.00	125.00	115.00	105.00	95.00	85.00	75.00	65.00	55.00	44.00					
530.00	550.00	550.00	16.00	9.00	4.25	1.75								2140.00	2180.00	2180.00	149.00	139.00	129.00	119.00	108.00	98.00	88.00	78.00	68.00	58.00	48.00					
550.00	570.00	570.00	17.00	10.00	5.00	2.25								2180.00	2220.00	2220.00	152.00	142.00	132.00	122.00	112.00	102.00	92.00	82.00	71.00	61.00	51.00					
570.00	590.00	590.00	19.00	11.00	6.00	2.75								2220.00	2260.00	2260.00	156.00	145.00	135.00	125.00	115.00	105.00	95.00	85.00	75.00	65.00	55.00					
590.00	610.00	610.00	20.00	12.00	7.00	3.00								2260.00	2300.00	2300.00	159.00	149.00	139.00	129.00	119.00	109.00	98.00	88.00	78.00	68.00	58.00					
610.00	630.00	630.00	21.00	13.00	8.00	3.50								2300.00	2340.00	2340.00	162.00	152.00	142.00	132.00	122.00	112.00	102.00	92.00	82.00	72.00	61.00					
630.00	650.00	650.00	23.00	14.00	9.00	3.75								2340.00	2380.00	2380.00	166.00	156.00	146.00	136.00	125.00	115.00	105.00	95.00	85.00	75.00	65.00					
650.00	670.00	670.00	24.00	16.00	10.00	4.25	1.75							2380.00	2420.00	2420.00	169.00	159.00	149.00	139.00	129.00	119.00	109.00	98.00	88.00	78.00	68.00					
670.00	690.00	690.00	26.00	17.00	10.00	5.00	2.25							2420.00	2460.00	2460.00	173.00	162.00	152.00	142.00	132.00	122.00	112.00	102.00	92.00	82.00	72.00					
690.00	710.00	710.00	27.00	19.00	11.00	6.00	2.75							2460.00	2500.00	2500.00	176.00	166.00	156.00	146.00	136.00	126.00	115.00	105.00	95.00	85.00	75.00					
710.00	730.00	730.00	28.00	20.00	12.00	7.00	3.00							2500.00	2540.00	2540.00	179.00	169.00	159.00	149.00	139.00	129.00	119.00	109.00	99.00	89.00	78.00					
730.00	750.00	750.00	30.00	21.00	13.00	8.00	3.50							2540.00	2580.00	2580.00	183.00	173.00	163.00	153.00	142.00	132.00	122.00	112.00	102.00	92.00	82.00					
750.00	770.00	770.00	31.00	23.00	15.00	9.00	3.75							2580.00	2620.00	2620.00	186.00	176.00	166.00	156.00	146.00	136.00	126.00	116.00	105.00	95.00	85.00					
770.00	790.00	790.00	33.00	24.00	16.00	10.00	4.25	2.00						2620.00	2660.00	2660.00	190.00	179.00	169.00	159.00	149.00	139.00	129.00	119.00	109.00	99.00	89.00					
790.00	810.00	810.00	34.00	26.00	17.00	10.00	5.00	2.25						2660.00	2700.00	2700.00	193.00	183.00	173.00	163.00	153.00	143.00	132.00	122.00	112.00	102.00	92.00					
810.00	840.00	840.00	36.00	28.00	19.00	12.00	6.00	3.00						2700.00	2740.00	2740.00	196.00	186.00	176.00	166.00	156.00	146.00	136.00	126.00	116.00	106.00	95.00					
840.00	870.00	870.00	38.00	30.00	22.00	13.00	8.00	3.50						2740.00	2780.00	2780.00	200.00	190.00	180.00	170.00	159.00	149.00	139.00	129.00	119.00	109.00	99.00					
870.00	900.00	900.00	40.00	32.00	24.00	15.00	9.00	4.00						2780.00	2820.00	2820.00	203.00	193.00	183.00	173.00	163.00	153.00	143.00	133.00	122.00	112.00	102.00					
900.00	930.00	930.00	43.00	34.00	26.00	17.00	10.00	5.00	2.25					2820.00	2860.00	2860.00	207.00	196.00	186.00	176.00	166.00	156.00	146.00	136.00	126.00	116.00	106.00					
930.00	960.00	960.00	45.00	36.00	28.00	20.00	12.00	7.00	3.00					2860.00	2900.00	2900.00	210.00	200.00	190.00	180.00	170.00	160.00	149.00	139.00	129.00	119.00	109.00					
960.00	990.00	990.00	48.00	38.00	30.00	22.00	13.00	8.00	3.50					2900.00	2940.00	2940.00	213.00	203.00	193.00	183.00	173.00	163.00	153.00	143.00	133.00	123.00	112.00					
990.00	1020.00	1020.00	50.00	40.00	32.00	24.00	15.00	9.00	4.00					2940.00	2980.00	2980.00	217.00	207.00	197.00	187.00	176.00	166.00	156.00	146.00	136.00	126.00	116.00					
1020.00	1050.00	1050.00	53.00	43.00	34.00	26.00	18.00	11.00	5.00	2.25				2980.00	3020.00	3020.00	220.00	210.00	200.00	190.00	180.00	170.00	160.00	150.00	139.00	129.00	119.00					
1050.00	1080.00	1080.00	55.00	45.00	36.00	28.00	20.00	12.00	7.00	3.00				3020.00	3060.00	3060.00	224.00	213.00	203.00	193.00	183.00	173.00	163.00	153.00	143.00	133.00	123.00					
1080.00	1110.00	1110.00	58.00	48.00	38.00	30.00	22.00	13.00	8.00	3.50				3060.00	3100.00	3100.00	227.00	217.00	207.00	197.00	187.00	177.00	166.00	156.00	146.00	136.00	126.00					
1110.00	1140.00	1140.00	60.00	50.00	40.00	32.00	24.00	15.00	9.00	4.25				3100.00	3140.00	3140.00	230.00	220.00	210.00	200.00	190.00	180.00										

2008 Maine Income Tax Withholding Wage Bracket Tables SINGLE – MONTHLY

Wages are –		Number of withholding allowances claimed is –										Wages are –		Number of withholding allowances claimed is –													
At least	But less than	0	1	2	3	4	5	6	7	8	9	10	At least	But less than	0	1	2	3	4	5	6	7	8	9	10		
Amount of income tax to withhold is –														Amount of income tax to withhold is –													
0.00	380.00												2390.00	2450.00	135.00	115.00	95.00	76.00	60.00	43.00	26.00	16.00	7.00				
380.00	400.00	3.75											2450.00	2510.00	140.00	120.00	100.00	80.00	64.00	47.00	30.00	18.00	8.00				
400.00	420.00	4.25											2510.00	2570.00	145.00	125.00	105.00	85.00	68.00	51.00	35.00	21.00	10.00	4.50			
420.00	440.00	4.50											2570.00	2630.00	151.00	130.00	110.00	90.00	72.00	55.00	39.00	24.00	13.00	6.00			
440.00	460.00	5.00											2630.00	2690.00	156.00	135.00	115.00	95.00	76.00	60.00	43.00	26.00	16.00	7.00			
460.00	490.00	5.00											2690.00	2750.00	161.00	141.00	120.00	100.00	81.00	64.00	47.00	31.00	18.00	8.00			
490.00	520.00	6.00											2750.00	2810.00	166.00	146.00	125.00	105.00	85.00	68.00	51.00	35.00	21.00	10.00	4.50		
520.00	550.00	7.00											2810.00	2890.00	173.00	152.00	132.00	112.00	92.00	74.00	57.00	40.00	25.00	14.00	6.00		
550.00	580.00	7.00											2890.00	2970.00	179.00	159.00	139.00	119.00	99.00	79.00	63.00	46.00	29.00	18.00	8.00		
580.00	610.00	8.00											2970.00	3050.00	186.00	166.00	146.00	126.00	105.00	85.00	68.00	52.00	35.00	21.00	11.00		
610.00	640.00	9.00	3.75										3050.00	3130.00	193.00	173.00	153.00	132.00	112.00	92.00	74.00	57.00	41.00	25.00	14.00		
640.00	670.00	10.00	4.50										3130.00	3210.00	200.00	180.00	159.00	139.00	119.00	99.00	79.00	63.00	46.00	30.00	18.00		
670.00	700.00	12.00	5.00										3210.00	3290.00	207.00	186.00	166.00	146.00	126.00	106.00	86.00	68.00	52.00	35.00	21.00		
700.00	730.00	13.00	6.00										3290.00	3370.00	213.00	193.00	173.00	153.00	133.00	112.00	92.00	74.00	57.00	41.00	25.00		
730.00	760.00	14.00	6.00										3370.00	3450.00	220.00	200.00	180.00	160.00	139.00	119.00	99.00	80.00	63.00	46.00	30.00		
760.00	790.00	16.00	7.00										3450.00	3530.00	227.00	207.00	187.00	166.00	146.00	126.00	106.00	86.00	69.00	52.00	35.00		
790.00	820.00	17.00	7.00										3530.00	3610.00	234.00	214.00	193.00	173.00	153.00	133.00	113.00	93.00	74.00	58.00	41.00		
820.00	850.00	18.00	8.00										3610.00	3690.00	241.00	220.00	200.00	180.00	160.00	140.00	120.00	99.00	80.00	63.00	47.00		
850.00	890.00	20.00	10.00	4.00									3690.00	3770.00	247.00	227.00	207.00	187.00	167.00	146.00	126.00	106.00	86.00	69.00	52.00		
890.00	930.00	22.00	11.00	5.00									3770.00	3850.00	254.00	234.00	214.00	194.00	173.00	153.00	133.00	113.00	93.00	74.00	58.00		
930.00	970.00	24.00	13.00	6.00									3850.00	3930.00	261.00	241.00	221.00	200.00	180.00	160.00	140.00	120.00	100.00	80.00	63.00		
970.00	1010.00	26.00	15.00	6.00									3930.00	4010.00	268.00	248.00	227.00	207.00	187.00	167.00	147.00	127.00	106.00	86.00	69.00		
1010.00	1050.00	28.00	17.00	7.00									4010.00	4090.00	275.00	254.00	234.00	214.00	194.00	174.00	154.00	133.00	113.00	93.00	75.00		
1050.00	1090.00	31.00	19.00	8.00									4090.00	4170.00	281.00	261.00	241.00	221.00	201.00	180.00	160.00	140.00	120.00	100.00	80.00		
1090.00	1130.00	34.00	20.00	10.00	4.25								4170.00	4250.00	288.00	268.00	248.00	228.00	207.00	187.00	167.00	147.00	127.00	107.00	86.00		
1130.00	1170.00	36.00	22.00	11.00	5.00								4250.00	4330.00	295.00	275.00	255.00	234.00	214.00	194.00	174.00	154.00	134.00	113.00	93.00		
1170.00	1210.00	39.00	24.00	13.00	6.00								4330.00	4410.00	302.00	282.00	261.00	241.00	221.00	201.00	181.00	161.00	140.00	120.00	100.00		
1210.00	1250.00	42.00	26.00	15.00	6.00								4410.00	4490.00	309.00	288.00	268.00	248.00	228.00	208.00	188.00	167.00	147.00	127.00	107.00		
1250.00	1290.00	45.00	28.00	17.00	7.00								4490.00	4570.00	315.00	295.00	275.00	255.00	235.00	214.00	194.00	174.00	154.00	134.00	114.00		
1290.00	1330.00	48.00	31.00	19.00	8.00								4570.00	4650.00	322.00	302.00	282.00	262.00	241.00	221.00	201.00	181.00	161.00	141.00	120.00		
1330.00	1370.00	50.00	34.00	20.00	10.00	4.25							4650.00	4730.00	329.00	309.00	289.00	268.00	248.00	228.00	208.00	188.00	168.00	147.00	127.00		
1370.00	1410.00	53.00	37.00	22.00	12.00	5.00							4730.00	4810.00	336.00	316.00	295.00	275.00	255.00	235.00	215.00	195.00	174.00	154.00	134.00		
1410.00	1450.00	56.00	39.00	24.00	13.00	6.00							4810.00	4890.00	343.00	322.00	302.00	282.00	262.00	242.00	222.00	201.00	181.00	161.00	141.00		
1450.00	1490.00	59.00	42.00	26.00	15.00	6.00							4890.00	4970.00	349.00	329.00	309.00	289.00	269.00	248.00	228.00	208.00	188.00	168.00	148.00		
1490.00	1530.00	62.00	45.00	28.00	17.00	7.00							4970.00	5050.00	356.00	336.00	316.00	296.00	275.00	255.00	235.00	215.00	195.00	175.00	154.00		
1530.00	1570.00	64.00	48.00	31.00	19.00	8.00							5050.00	5130.00	363.00	343.00	323.00	302.00	282.00	262.00	242.00	222.00	202.00	181.00	161.00		
1570.00	1610.00	67.00	51.00	34.00	21.00	10.00	4.25						5130.00	5210.00	370.00	350.00	329.00	309.00	289.00	269.00	249.00	229.00	208.00	188.00	168.00		
1610.00	1670.00	71.00	55.00	38.00	23.00	13.00	5.00						5210.00	5290.00	377.00	356.00	336.00	316.00	296.00	276.00	256.00	235.00	215.00	195.00	175.00		
1670.00	1730.00	76.00	59.00	42.00	26.00	15.00	7.00						5290.00	5370.00	383.00	363.00	343.00	323.00	303.00	282.00	262.00	242.00	222.00	202.00	182.00		
1730.00	1790.00	80.00	63.00	47.00	30.00	18.00	8.00						5370.00	5450.00	390.00	370.00	350.00	330.00	309.00	289.00	269.00	249.00	229.00	209.00	188.00		
1790.00	1850.00	84.00	67.00	51.00	34.00	21.00	10.00	4.25					5450.00	5530.00	397.00	377.00	357.00	336.00	316.00	296.00	276.00	256.00	236.00	215.00	195.00		
1850.00	1910.00	89.00	72.00	55.00	38.00	23.00	13.00	5.00					5530.00	5610.00													

2008 Maine Income Tax Withholding Wage Bracket Tables SINGLE – DAILY OR MISCELLANEOUS

Wages are –		Number of withholding allowances claimed is –										Wages are –		Number of withholding allowances claimed is –											
At least	But less than	0	1	2	3	4	5	6	7	8	9	10	At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		Amount of income tax to withhold is –													Amount of income tax to withhold is –										
0.00	16.00												116.00	119.00	7.00	6.00	5.00	4.00	3.25	2.50	1.75	1.00	0.50	0.25	
16.00	18.00	0.25											119.00	122.00	7.00	6.00	5.00	4.25	3.50	2.75	2.00	1.25	0.75	0.50	
18.00	20.00	0.25											122.00	125.00	7.00	6.00	5.00	4.50	3.75	3.00	2.25	1.50	1.00	0.50	
20.00	22.00	0.25											125.00	128.00	8.00	7.00	6.00	4.75	4.00	3.25	2.50	1.50	1.00	0.50	0.25
22.00	24.00	0.50											128.00	131.00	8.00	7.00	6.00	5.00	4.25	3.25	2.50	1.75	1.25	0.75	0.25
24.00	26.00	0.50											131.00	134.00	8.00	7.00	6.00	5.00	4.50	3.50	2.75	2.00	1.25	0.75	0.50
26.00	28.00	0.50											134.00	137.00	8.00	7.00	6.00	5.00	4.75	3.75	3.00	2.25	1.50	1.00	0.50
28.00	30.00	0.50	0.25										137.00	140.00	9.00	8.00	7.00	6.00	5.00	4.00	3.25	2.50	1.75	1.00	0.50
30.00	32.00	0.75	0.25										140.00	143.00	9.00	8.00	7.00	6.00	5.00	4.25	3.50	2.75	2.00	1.25	0.75
32.00	34.00	0.75	0.50										143.00	146.00	9.00	8.00	7.00	6.00	5.00	4.50	3.75	2.75	2.00	1.25	0.75
34.00	36.00	0.75	0.50										146.00	149.00	9.00	8.00	7.00	6.00	6.00	4.75	3.75	3.00	2.25	1.50	1.00
36.00	38.00	1.00	0.50										149.00	152.00	10.00	9.00	8.00	7.00	6.00	5.00	4.00	3.25	2.50	1.75	1.00
38.00	40.00	1.00	0.50	0.25									152.00	155.00	10.00	9.00	8.00	7.00	6.00	5.00	4.25	3.50	2.75	2.00	1.25
40.00	42.00	1.00	0.50	0.25									155.00	158.00	10.00	9.00	8.00	7.00	6.00	5.00	4.50	3.75	3.00	2.25	1.50
42.00	44.00	1.25	0.75	0.25									158.00	161.00	10.00	9.00	8.00	8.00	7.00	6.00	5.00	4.00	3.25	2.50	1.50
44.00	46.00	1.25	0.75	0.50									161.00	164.00	11.00	10.00	9.00	8.00	7.00	6.00	5.00	4.25	3.25	2.50	1.75
46.00	48.00	1.50	1.00	0.50									164.00	167.00	11.00	10.00	9.00	8.00	7.00	6.00	5.00	4.50	3.50	2.75	2.00
48.00	50.00	1.50	1.00	0.50									167.00	170.00	11.00	10.00	9.00	8.00	7.00	6.00	5.00	4.75	3.75	3.00	2.25
50.00	52.00	1.75	1.00	0.50	0.25								170.00	173.00	11.00	10.00	9.00	9.00	8.00	7.00	6.00	5.00	4.00	3.25	2.50
52.00	54.00	1.75	1.25	0.75	0.25								173.00	176.00	12.00	11.00	10.00	9.00	8.00	7.00	6.00	5.00	4.25	3.50	2.75
54.00	56.00	2.00	1.25	0.75	0.50								176.00	179.00	12.00	11.00	10.00	9.00	8.00	7.00	6.00	5.00	4.50	3.75	3.00
56.00	58.00	2.00	1.25	0.75	0.50								179.00	182.00	12.00	11.00	10.00	9.00	8.00	7.00	6.00	5.00	4.75	3.75	3.00
58.00	60.00	2.25	1.50	1.00	0.50								182.00	185.00	12.00	11.00	10.00	10.00	9.00	8.00	7.00	6.00	5.00	4.00	3.25
60.00	62.00	2.25	1.50	1.00	0.50	0.25							185.00	188.00	13.00	12.00	11.00	10.00	9.00	8.00	7.00	6.00	5.00	4.25	3.50
62.00	64.00	2.50	1.75	1.00	0.50	0.25							188.00	191.00	13.00	12.00	11.00	10.00	9.00	8.00	7.00	6.00	5.00	4.50	3.75
64.00	66.00	2.75	2.00	1.25	0.75	0.25							191.00	194.00	13.00	12.00	11.00	10.00	9.00	8.00	8.00	7.00	6.00	4.75	4.00
66.00	68.00	2.75	2.00	1.25	0.75	0.50							194.00	197.00	13.00	12.00	12.00	11.00	10.00	9.00	8.00	7.00	6.00	5.00	4.25
68.00	70.00	3.00	2.25	1.50	1.00	0.50							197.00	200.00	14.00	13.00	12.00	11.00	10.00	9.00	8.00	7.00	6.00	5.00	4.50
70.00	72.00	3.00	2.25	1.50	1.00	0.50	0.25						200.00	203.00	14.00	13.00	12.00	11.00	10.00	9.00	8.00	7.00	6.00	5.00	4.75
72.00	74.00	3.25	2.50	1.75	1.00	0.50	0.25						203.00	206.00	14.00	13.00	12.00	11.00	10.00	9.00	8.00	7.00	6.00	5.00	4.50
74.00	76.00	3.25	2.50	1.75	1.25	0.75	0.25						206.00	209.00	14.00	13.00	13.00	12.00	11.00	10.00	9.00	8.00	7.00	6.00	5.00
76.00	78.00	3.50	2.75	2.00	1.25	0.75	0.50						209.00	212.00	15.00	14.00	13.00	12.00	11.00	10.00	9.00	8.00	7.00	6.00	5.00
78.00	80.00	3.50	2.75	2.00	1.25	0.75	0.50						212.00	215.00	15.00	14.00	13.00	12.00	11.00	10.00	9.00	8.00	7.00	6.00	5.00
80.00	82.00	3.75	3.00	2.25	1.50	1.00	0.50						215.00	218.00	15.00	14.00	13.00	12.00	11.00	10.00	9.00	8.00	7.00	6.00	5.00
82.00	84.00	4.00	3.25	2.25	1.50	1.00	0.50	0.25					218.00	221.00	15.00	14.00	14.00	13.00	12.00	11.00	10.00	9.00	8.00	7.00	6.00
84.00	86.00	4.00	3.25	2.50	1.75	1.00	0.50	0.25					221.00	224.00	16.00	15.00	14.00	13.00	12.00	11.00	10.00	9.00	8.00	7.00	6.00
86.00	88.00	4.25	3.50	2.75	2.00	1.25	0.75	0.25					224.00	227.00	16.00	15.00	14.00	13.00	12.00	11.00	10.00	9.00	8.00	7.00	6.00
88.00	90.00	4.50	3.50	2.75	2.00	1.25	0.75	0.50					227.00	230.00	16.00	15.00	14.00	13.00	12.00	12.00	11.00	10.00	9.00	8.00	7.00
90.00	92.00	4.50	3.75	3.00	2.25	1.50	1.00	0.50					230.00	233.00	16.00	16.00	15.00	14.00	13.00	12.00	11.00	10.00	9.00	8.00	7.00
92.00	94.00	4.75	3.75	3.00	2.25	1.50	1.00	0.50					233.00	236.00	17.00	16.00	15.00	14.00	13.00	12.00	11.00	10.00	9.00	8.00	7.00
94.00	96.00	5.00	4.00	3.25	2.50	1.75	1.00	0.50	0.25				236.00	239.00	17.00	16.00	15.00	14.00	13.00	12.00	11.00	10.00	9.00	8.00	8.00
96.00	98.00	5.00	4.25	3.25	2.50	1.75	1.25	0.75	0.25				239.00	242.00	17.00	16.00	15.00	14.00	13.00	13.00	12.00	11.00	10.00	9.00	8.00
98.00	100.00	5.00	4.25	3.50	2.75	2.00	1.25	0.75	0.50				242.00	245.00	17.00	17.00	16.00	15.00	14.00	13.00	12.00	11.00	10.00	9.00	8.00
100.00	102.00	5.00	4.50	3.75	2.75	2.00	1.25	0.75	0.50				245.00	248.00	18.00	17.00	16.00	15.00	14.00	13.00	12.00	11.00	10.00	9.00	8.00
102.00	104.00	5.00	4.75	3.75	3.00	2.25	1.50	1.00	0.50				248.00	251.00	18.00	17.00	16.00	15.00	14.00	13.00	12.00	11.00	10.00	9.00	9.00
104.00	106.00	6.00	4.75	4.00	3.25	2.50	1.50	1.00	0.50	0.25			251.00	254.00	18.00	17.00	16.00	15.00	14.00	14.00	13.00	12.00	11.00	10.00	9.00
106.00	108.00	6.00	5.00	4.00	3.25	2.50	1.75	1.00	0.50	0.25			254.00	257.00	18.00	18.00	17.00	16.00	15.00						

2008 Maine Income Tax Withholding Wage Bracket Tables **MARRIED – WEEKLY**

Wages are –		Number of withholding allowances claimed is –										Wages are –		Number of withholding allowances claimed is –											
At least	But less than	0	1	2	3	4	5	6	7	8	9	10	At least	But less than	0	1	2	3	4	5	6	7	8	9	10
Amount of income tax to withhold is –														Amount of income tax to withhold is –											
0.00	155.00												890.00	910.00	42.00	37.00	34.00	30.00	26.00	22.00	18.00	14.00	11.00		
155.00	165.00	1.00											910.00	930.00	44.00	39.00	35.00	31.00	27.00	23.00	20.00	16.00	12.00	9.00	6.00
165.00	175.00	1.25											930.00	955.00	46.00	41.00	37.00	33.00	29.00	25.00	21.00	18.00	14.00	11.00	8.00
175.00	185.00	1.50											955.00	980.00	48.00	43.00	39.00	35.00	31.00	27.00	23.00	19.00	15.00	12.00	9.00
185.00	195.00	1.50											980.00	1005.00	50.00	45.00	41.00	36.00	33.00	29.00	25.00	21.00	17.00	13.00	10.00
195.00	205.00	1.75											1005.00	1030.00	52.00	47.00	43.00	38.00	34.00	30.00	27.00	23.00	19.00	15.00	12.00
205.00	215.00	2.00	1.00										1030.00	1055.00	54.00	50.00	45.00	40.00	36.00	32.00	28.00	25.00	21.00	17.00	13.00
215.00	225.00	2.25	1.00										1055.00	1080.00	56.00	52.00	47.00	42.00	38.00	34.00	30.00	26.00	22.00	19.00	15.00
225.00	235.00	2.50	1.25										1080.00	1105.00	58.00	54.00	49.00	44.00	40.00	36.00	32.00	28.00	24.00	20.00	17.00
235.00	245.00	2.50	1.50										1105.00	1130.00	61.00	56.00	51.00	47.00	42.00	37.00	34.00	30.00	26.00	22.00	18.00
245.00	255.00	2.75	1.75										1130.00	1155.00	63.00	58.00	53.00	49.00	44.00	39.00	35.00	32.00	28.00	24.00	20.00
255.00	265.00	3.00	2.00										1155.00	1180.00	65.00	60.00	56.00	51.00	46.00	42.00	37.00	33.00	29.00	26.00	22.00
265.00	275.00	3.25	2.00	1.00									1180.00	1210.00	67.00	63.00	58.00	53.00	49.00	44.00	39.00	35.00	32.00	28.00	24.00
275.00	285.00	3.50	2.25	1.25									1210.00	1240.00	70.00	65.00	61.00	56.00	51.00	47.00	42.00	38.00	34.00	30.00	26.00
285.00	295.00	3.50	2.50	1.50									1240.00	1270.00	72.00	68.00	63.00	58.00	54.00	49.00	45.00	40.00	36.00	32.00	28.00
295.00	305.00	3.75	2.75	1.75									1270.00	1300.00	75.00	70.00	66.00	61.00	56.00	52.00	47.00	42.00	38.00	34.00	30.00
305.00	320.00	4.50	3.00	2.00									1300.00	1330.00	78.00	73.00	68.00	64.00	59.00	54.00	50.00	45.00	40.00	36.00	32.00
320.00	335.00	5.00	3.25	2.25	1.25								1330.00	1360.00	80.00	75.00	71.00	66.00	61.00	57.00	52.00	48.00	43.00	38.00	34.00
335.00	350.00	6.00	3.50	2.50	1.50								1360.00	1390.00	83.00	78.00	73.00	69.00	64.00	59.00	55.00	50.00	45.00	41.00	36.00
350.00	365.00	6.00	4.00	2.75	1.75								1390.00	1420.00	85.00	81.00	76.00	71.00	67.00	62.00	57.00	53.00	48.00	43.00	39.00
365.00	380.00	7.00	4.75	3.25	2.00	1.00							1420.00	1450.00	88.00	83.00	78.00	74.00	69.00	64.00	60.00	55.00	51.00	46.00	41.00
380.00	395.00	8.00	5.00	3.50	2.25	1.25							1450.00	1480.00	90.00	86.00	81.00	76.00	72.00	67.00	62.00	58.00	53.00	48.00	44.00
395.00	410.00	8.00	6.00	3.75	2.75	1.50							1480.00	1510.00	93.00	88.00	84.00	79.00	74.00	70.00	65.00	60.00	56.00	51.00	46.00
410.00	425.00	9.00	7.00	4.25	3.00	1.75							1510.00	1540.00	95.00	91.00	86.00	81.00	77.00	72.00	67.00	63.00	58.00	53.00	49.00
425.00	440.00	10.00	7.00	5.00	3.25	2.25	1.00						1540.00	1570.00	98.00	93.00	89.00	84.00	79.00	75.00	70.00	65.00	61.00	56.00	51.00
440.00	455.00	10.00	8.00	5.00	3.50	2.50	1.25						1570.00	1600.00	101.00	96.00	91.00	87.00	82.00	77.00	73.00	68.00	63.00	59.00	54.00
455.00	470.00	11.00	9.00	6.00	3.75	2.75	1.75						1600.00	1630.00	103.00	98.00	94.00	89.00	84.00	80.00	75.00	70.00	66.00	61.00	56.00
470.00	485.00	12.00	9.00	7.00	4.50	3.00	2.00						1630.00	1660.00	106.00	101.00	96.00	92.00	87.00	82.00	78.00	73.00	68.00	64.00	59.00
485.00	500.00	13.00	10.00	7.00	5.00	3.25	2.25	1.25					1660.00	1690.00	108.00	104.00	99.00	94.00	90.00	85.00	80.00	76.00	71.00	66.00	62.00
500.00	515.00	14.00	11.00	8.00	6.00	3.75	2.50	1.50					1690.00	1720.00	111.00	106.00	101.00	97.00	92.00	87.00	83.00	78.00	73.00	69.00	64.00
515.00	530.00	15.00	11.00	9.00	6.00	4.00	2.75	1.75					1720.00	1750.00	113.00	109.00	104.00	99.00	95.00	90.00	85.00	81.00	76.00	71.00	67.00
530.00	545.00	16.00	12.00	9.00	7.00	4.75	3.25	2.00	1.00				1750.00	1780.00	116.00	111.00	107.00	102.00	97.00	93.00	88.00	83.00	79.00	74.00	69.00
545.00	560.00	17.00	13.00	10.00	8.00	5.00	3.50	2.25	1.25				1780.00	1810.00	118.00	114.00	109.00	104.00	100.00	95.00	90.00	86.00	81.00	76.00	72.00
560.00	575.00	18.00	14.00	11.00	9.00	6.00	3.75	2.75	1.50				1810.00	1840.00	121.00	116.00	112.00	107.00	102.00	98.00	93.00	88.00	84.00	79.00	74.00
575.00	590.00	19.00	15.00	12.00	10.00	7.00	4.25	3.00	1.75				1840.00	1870.00	123.00	119.00	114.00	109.00	105.00	100.00	96.00	91.00	86.00	82.00	77.00
590.00	610.00	20.00	16.00	13.00	10.00	8.00	5.00	3.25	2.25	1.25			1870.00	1900.00	126.00	121.00	117.00	112.00	107.00	103.00	98.00	93.00	89.00	84.00	79.00
610.00	630.00	22.00	18.00	14.00	11.00	8.00	6.00	3.75	2.75	1.50			1900.00	1930.00	129.00	124.00	119.00	115.00	110.00	105.00	101.00	96.00	91.00	87.00	82.00
630.00	650.00	23.00	19.00	15.00	12.00	9.00	7.00	4.50	3.00	2.00			1930.00	1960.00	131.00	126.00	122.00	117.00	112.00	108.00	103.00	99.00	94.00	89.00	85.00
650.00	670.00	24.00	21.00	17.00	13.00	10.00	8.00	5.00	3.50	2.25	1.25		1960.00	1990.00	134.00	129.00	124.00	120.00	115.00	110.00	106.00	101.00	96.00	92.00	87.00
670.00	690.00	26.00	22.00	18.00	14.00	11.00	9.00	6.00	3.75	2.75	1.75		1990.00	2020.00	136.00	132.00	127.00	122.00	118.00	113.00	108.00	104.00	99.00	94.00	90.00
690.00	710.00	27.00	23.00	20.00	16.00	13.00	10.00	7.00	4.75	3.25	2.00	1.00	2020.00	2050.00	139.00	134.00	129.00	125.00	120.00	115.00	111.00	106.00	102.00	97.00	92.00
710.00	730.00	29.00	25.00	21.00	17.00	13.00	10.00	8.00																	

2008 Maine Income Tax Withholding Wage Bracket Tables **MARRIED – SEMI-MONTHLY**

Wages are – At least		Number of withholding allowances claimed is –										Wages are – At least		Number of withholding allowances claimed is –											
		Amount of income tax to withhold is –												Amount of income tax to withhold is –											
		0	1	2	3	4	5	6	7	8	9			10	0	1	2	3	4	5	6	7	8	9	10
0.00												1900.00	89.00	80.00	71.00	63.00	55.00	46.00	38.00	30.00	23.00	18.00	12.00		
340.00	2.00											1950.00	93.00	83.00	75.00	66.00	58.00	50.00	42.00	33.00	25.00	20.00	15.00		
360.00	2.50											2000.00	97.00	87.00	78.00	70.00	62.00	53.00	45.00	37.00	28.00	22.00	17.00		
380.00	3.00											2050.00	102.00	92.00	82.00	73.00	65.00	57.00	49.00	40.00	32.00	25.00	19.00		
400.00	3.25											2100.00	106.00	96.00	86.00	77.00	69.00	60.00	52.00	44.00	35.00	27.00	21.00		
420.00	3.75											2150.00	110.00	100.00	90.00	80.00	72.00	64.00	56.00	47.00	39.00	31.00	24.00		
440.00	4.00											2200.00	115.00	105.00	95.00	85.00	76.00	68.00	60.00	51.00	43.00	35.00	26.00		
460.00	4.50	2.25										2260.00	120.00	110.00	100.00	90.00	81.00	72.00	64.00	56.00	47.00	39.00	31.00		
480.00	5.00	2.50										2320.00	125.00	115.00	105.00	95.00	85.00	76.00	68.00	60.00	51.00	43.00	35.00		
500.00	5.00	3.00										2380.00	131.00	120.00	110.00	100.00	90.00	81.00	72.00	64.00	56.00	47.00	39.00		
520.00	6.00	3.25										2440.00	136.00	126.00	115.00	105.00	95.00	85.00	77.00	68.00	60.00	52.00	43.00		
540.00	6.00	3.75										2500.00	141.00	131.00	121.00	110.00	100.00	90.00	81.00	72.00	64.00	56.00	47.00		
560.00	6.00	4.25										2560.00	146.00	136.00	126.00	116.00	105.00	95.00	85.00	77.00	68.00	60.00	52.00		
580.00	7.00	4.50	2.25									2620.00	151.00	141.00	131.00	121.00	111.00	100.00	90.00	81.00	72.00	64.00	56.00		
600.00	7.00	5.00	2.50									2680.00	156.00	146.00	136.00	126.00	116.00	106.00	95.00	85.00	77.00	68.00	60.00		
620.00	8.00	5.00	3.25									2740.00	161.00	151.00	141.00	131.00	121.00	111.00	101.00	90.00	81.00	73.00	64.00		
650.00	9.00	6.00	3.75									2800.00	166.00	156.00	146.00	136.00	126.00	116.00	106.00	96.00	85.00	77.00	68.00		
680.00	10.00	7.00	4.25									2860.00	171.00	161.00	151.00	141.00	131.00	121.00	111.00	101.00	91.00	81.00	73.00		
710.00	11.00	7.00	5.00	2.50								2920.00	176.00	166.00	156.00	146.00	136.00	126.00	116.00	106.00	96.00	86.00	77.00		
740.00	13.00	8.00	5.00	3.25								2980.00	182.00	171.00	161.00	151.00	141.00	131.00	121.00	111.00	101.00	91.00	81.00		
770.00	14.00	9.00	6.00	3.75								3040.00	187.00	177.00	166.00	156.00	146.00	136.00	126.00	116.00	106.00	96.00	86.00		
800.00	15.00	10.00	7.00	4.50	2.00							3100.00	192.00	182.00	172.00	161.00	151.00	141.00	131.00	121.00	111.00	101.00	91.00		
830.00	17.00	11.00	7.00	5.00	2.50							3160.00	197.00	187.00	177.00	167.00	156.00	146.00	136.00	126.00	116.00	106.00	96.00		
860.00	18.00	13.00	8.00	5.00	3.25							3220.00	202.00	192.00	182.00	172.00	162.00	151.00	141.00	131.00	121.00	111.00	101.00		
890.00	20.00	14.00	9.00	6.00	3.75							3280.00	207.00	197.00	187.00	177.00	167.00	157.00	146.00	136.00	126.00	116.00	106.00		
920.00	21.00	16.00	10.00	7.00	4.50	2.00						3340.00	212.00	202.00	192.00	182.00	172.00	162.00	152.00	141.00	131.00	121.00	111.00		
950.00	22.00	17.00	12.00	8.00	5.00	2.75						3400.00	217.00	207.00	197.00	187.00	177.00	167.00	157.00	147.00	136.00	126.00	116.00		
980.00	24.00	18.00	13.00	9.00	6.00	3.25						3460.00	223.00	213.00	203.00	193.00	183.00	173.00	163.00	152.00	142.00	132.00	122.00		
1010.00	25.00	19.00	14.00	10.00	7.00	4.75	2.50					3520.00	228.00	218.00	208.00	198.00	188.00	178.00	168.00	157.00	147.00	137.00	126.00		
1040.00	26.00	21.00	16.00	11.00	8.00	5.00	3.25					3580.00	233.00	223.00	213.00	203.00	193.00	183.00	173.00	162.00	152.00	142.00	132.00		
1070.00	28.00	22.00	17.00	12.00	9.00	6.00	4.00					3640.00	238.00	228.00	218.00	208.00	198.00	188.00	178.00	167.00	157.00	147.00	137.00		
1100.00	30.00	24.00	18.00	13.00	10.00	7.00	5.00	2.50				3700.00	243.00	233.00	223.00	213.00	203.00	193.00	182.00	172.00	162.00	152.00	142.00		
1130.00	33.00	25.00	20.00	15.00	11.00	8.00	6.00	4.00				3760.00	248.00	238.00	228.00	218.00	208.00	198.00	187.00	177.00	167.00	157.00	147.00		
1170.00	36.00	28.00	22.00	17.00	13.00	10.00	8.00	6.00	3.25			3820.00	253.00	243.00	233.00	223.00	213.00	203.00	192.00	182.00	172.00	162.00	152.00		
1210.00	39.00	31.00	24.00	18.00	14.00	11.00	9.00	7.00	5.00			3880.00	258.00	248.00	238.00	228.00	218.00	208.00	197.00	187.00	177.00	167.00	157.00		
1250.00	42.00	33.00	25.00	20.00	15.00	12.00	10.00	8.00	6.00	3.25		3940.00	263.00	253.00	243.00	233.00	223.00	213.00	202.00	192.00	182.00	172.00	162.00		
1290.00	44.00	36.00	28.00	22.00	17.00	14.00	12.00	10.00	8.00	6.00		4000.00	268.00	258.00	248.00	238.00	228.00	218.00	207.00	197.00	187.00	177.00	167.00		
1330.00	47.00	39.00	31.00	24.00	18.00	15.00	13.00	11.00	9.00	7.00		4060.00	273.00	263.00	253.00	243.00	233.00	223.00	212.00	202.00	192.00	182.00	172.00		
1370.00	50.00	42.00	33.00	26.00	20.00	16.00	14.00	12.00	10.00	8.00		4120.00	278.00	268.00	258.00	248.00	238.00	228.00	217.00	207.00	197.00	187.00	177.00		
1410.00	53.00	45.00	36.00	29.00	22.00	17.00	15.00	13.00	11.00	9.00		4180.00	284.00	274.00	264.00	254.00	244.00	234.00	223.00	213.00	203.00	193.00	183.00		
1450.00	56.00	47.00	39.00	31.00	24.00	18.00	16.00	14.00	12.00	10.00		4240.00	289.00	279.00	269.00	259.00	249.00	239.00	228.00	218.00	208.00	198.00	188.00		
1490.00	58.00	50.00	42.00	34.00	26.00	20.00	18.00	16.00	14.00	12.00		4300.00	294.00	284.00	274.00	264.00	254.00	244.00	233.00	223.00	213.00	203.00	193.00		
1530.00	61.00	53.00	45.00	36.00	28.00	22.00	20.00	18.00	16.00	14.00		4360.00	299.00	289.00	279.00	269.00	259.00	249.00	238.00	228.00	218.00	208.00	198.00		
1570.00	64.00	56.00	47.00	39.00	31.00	24.00	20.00	19.00	17.00	15.00		4420.00	304.00	294.00	284.00	274.00	264.00	254.00	243.00	233.00	223.00	213.00	203.00		
1610.00	67.00	59.00	50.00	42.00	34.00	26.00	22.00	21.00	19.00	17.00		4480.00	309.00	299.00	289.00	279.00	269.00	259.00	248.00	238.00	228.00	218.00	208.00		
1650.00	70.00	62.00	54.00	45.00	37.00	29.00	23.00	22.00	20.00	18.00		4540.00	314.00	304.00	294.00	284.00	274.00	264.00	253.00	243.00	233.00	223.00	213.00		
1700.00	74.00	66.00	57.00																						

2008 Maine Income Tax Withholding Wage Bracket Tables **MARRIED – MONTHLY**

Wages are –			Number of withholding allowances claimed is –										Wages are –		Number of withholding allowances claimed is –												
At least	But less than	0	1	2	3	4	5	6	7	8	9	10	At least	But less than	0	1	2	3	4	5	6	7	8	9	10		
		Amount of income tax to withhold is –														Amount of income tax to withhold is –											
0.00	680.00												3960.00	4060.00	191.00	171.00	154.00	137.00	120.00	104.00	87.00	71.00	54.00	43.00	32.00		
680.00	720.00	4.00											4060.00	4160.00	200.00	180.00	161.00	144.00	127.00	111.00	94.00	78.00	61.00	47.00	37.00		
720.00	760.00	5.00											4160.00	4260.00	208.00	188.00	168.00	151.00	134.00	118.00	101.00	85.00	68.00	52.00	41.00		
760.00	800.00	6.00											4260.00	4360.00	217.00	197.00	176.00	158.00	141.00	125.00	108.00	92.00	75.00	58.00	46.00		
800.00	840.00	6.00											4360.00	4480.00	227.00	207.00	187.00	167.00	150.00	133.00	117.00	100.00	83.00	67.00	51.00		
840.00	880.00	7.00											4480.00	4600.00	237.00	217.00	197.00	177.00	158.00	142.00	125.00	108.00	92.00	75.00	59.00		
880.00	920.00	8.00											4600.00	4720.00	247.00	227.00	207.00	187.00	167.00	150.00	133.00	117.00	100.00	84.00	67.00		
920.00	960.00	9.00	4.25										4720.00	4840.00	258.00	237.00	217.00	197.00	177.00	158.00	142.00	125.00	109.00	92.00	75.00		
960.00	1000.00	10.00	5.00										4840.00	4960.00	268.00	248.00	227.00	207.00	187.00	167.00	150.00	134.00	117.00	100.00	84.00		
1000.00	1040.00	10.00	6.00										4960.00	5080.00	278.00	258.00	238.00	218.00	197.00	177.00	159.00	142.00	125.00	109.00	92.00		
1040.00	1080.00	11.00	6.00										5080.00	5200.00	288.00	268.00	248.00	228.00	208.00	187.00	167.00	150.00	134.00	117.00	101.00		
1080.00	1120.00	12.00	7.00										5200.00	5320.00	298.00	278.00	258.00	238.00	218.00	198.00	177.00	159.00	142.00	126.00	109.00		
1120.00	1180.00	13.00	8.00	3.75									5320.00	5440.00	309.00	288.00	268.00	248.00	228.00	208.00	188.00	167.00	151.00	134.00	117.00		
1180.00	1240.00	14.00	10.00	5.00									5440.00	5560.00	319.00	299.00	278.00	258.00	238.00	218.00	198.00	178.00	159.00	142.00	126.00		
1240.00	1300.00	16.00	11.00	6.00									5560.00	5680.00	329.00	309.00	289.00	269.00	249.00	229.00	209.00	188.00	168.00	151.00	134.00		
1300.00	1360.00	17.00	12.00	7.00									5680.00	5800.00	339.00	319.00	299.00	279.00	259.00	239.00	219.00	199.00	182.00	165.00	148.00		
1360.00	1420.00	20.00	13.00	8.00	3.75								5800.00	5920.00	349.00	329.00	309.00	289.00	269.00	249.00	229.00	209.00	188.00	171.00	154.00		
1420.00	1480.00	23.00	14.00	10.00	5.00								5920.00	6040.00	360.00	339.00	319.00	299.00	279.00	259.00	239.00	219.00	198.00	181.00	164.00		
1480.00	1540.00	26.00	16.00	11.00	6.00								6040.00	6160.00	370.00	350.00	329.00	309.00	289.00	269.00	249.00	229.00	208.00	187.00	170.00		
1540.00	1600.00	28.00	18.00	12.00	7.00								6160.00	6280.00	380.00	360.00	340.00	320.00	299.00	279.00	259.00	239.00	219.00	198.00	177.00		
1600.00	1660.00	31.00	20.00	13.00	9.00	4.00							6280.00	6400.00	390.00	370.00	350.00	330.00	310.00	289.00	269.00	249.00	229.00	209.00	188.00		
1660.00	1720.00	34.00	23.00	14.00	10.00	5.00							6400.00	6520.00	400.00	380.00	360.00	340.00	320.00	300.00	279.00	259.00	239.00	219.00	199.00		
1720.00	1780.00	36.00	26.00	16.00	11.00	6.00							6520.00	6640.00	411.00	390.00	370.00	350.00	330.00	310.00	290.00	269.00	249.00	229.00	209.00		
1780.00	1840.00	39.00	28.00	18.00	12.00	7.00							6640.00	6760.00	421.00	401.00	380.00	360.00	340.00	320.00	300.00	280.00	259.00	239.00	219.00		
1840.00	1900.00	42.00	31.00	20.00	13.00	9.00	4.00						6760.00	6880.00	431.00	411.00	391.00	371.00	350.00	330.00	310.00	290.00	270.00	249.00	229.00		
1900.00	1960.00	44.00	34.00	23.00	15.00	10.00	5.00						6880.00	7000.00	441.00	421.00	401.00	381.00	361.00	340.00	320.00	300.00	280.00	260.00	239.00		
1960.00	2020.00	47.00	36.00	26.00	16.00	11.00	6.00						7000.00	7120.00	451.00	431.00	411.00	391.00	371.00	351.00	330.00	310.00	290.00	270.00	250.00		
2020.00	2080.00	50.00	39.00	28.00	18.00	12.00	7.00						7120.00	7240.00	462.00	441.00	421.00	401.00	381.00	361.00	341.00	320.00	300.00	280.00	260.00		
2080.00	2140.00	53.00	42.00	31.00	20.00	13.00	9.00	4.00					7240.00	7360.00	472.00	452.00	431.00	411.00	391.00	371.00	351.00	331.00	310.00	290.00	270.00		
2140.00	2220.00	58.00	45.00	35.00	24.00	15.00	10.00	5.00					7360.00	7480.00	482.00	462.00	442.00	422.00	401.00	381.00	361.00	341.00	321.00	300.00	280.00		
2220.00	2300.00	64.00	49.00	38.00	28.00	17.00	12.00	7.00					7480.00	7600.00	492.00	472.00	452.00	432.00	412.00	391.00	371.00	351.00	331.00	311.00	290.00		
2300.00	2380.00	69.00	53.00	42.00	31.00	21.00	13.00	9.00	4.00				7600.00	7720.00	502.00	482.00	462.00	442.00	422.00	402.00	381.00	361.00	341.00	321.00	301.00		
2380.00	2460.00	75.00	58.00	46.00	35.00	24.00	15.00	10.00	6.00				7720.00	7840.00	513.00	492.00	472.00	452.00	432.00	412.00	392.00	371.00	351.00	331.00	311.00		
2460.00	2540.00	81.00	64.00	49.00	38.00	28.00	17.00	12.00	7.00				7840.00	7960.00	523.00	503.00	482.00	462.00	442.00	422.00	402.00	382.00	361.00	341.00	321.00		
2540.00	2620.00	86.00	70.00	53.00	42.00	31.00	21.00	13.00	9.00	4.00			7960.00	8080.00	533.00	513.00	493.00	473.00	452.00	432.00	412.00	392.00	372.00	351.00	331.00		
2620.00	2700.00	92.00	75.00	59.00	46.00	35.00	24.00	15.00	10.00	6.00			8080.00	8200.00	543.00	523.00	503.00	483.00	463.00	442.00	422.00	402.00	382.00	362.00	341.00		
2700.00	2780.00	97.00	81.00	64.00	49.00	39.00	28.00	17.00	12.00	7.00			8200.00	8320.00	553.00	533.00	513.00	493.00	473.00	453.00	432.00	412.00	392.00	372.00	352.00		
2780.00	2860.00	103.00	86.00	70.00	53.00	42.00	32.00	21.00	14.00	9.00	4.25		8320.00	8440.00	564.00	543.00	523.00	503.00	483.00	463.00	443.00	422.00	402.00	382.00	362.00		
2860.00	2940.00	109.00	92.00	75.00	59.00	46.00	35.00	24.00	15.00	10.00	6.00		8440.00	8560.00	574.00	554.00	533.00	513.00	493.00	473.00	453.00	433.00	413.00	392.00	372.00		
2940.00	3020.00	114.00	98.00	81.00	64.00	49.00	39.00	28.00	17.00	12.00	7.00		8560.00	8680.00	584.00	564.00	544.00	524.00	503.00	483.00	463.00	443.00	423.00	402.00	382.00		
3020.00	3100.00	120.00	103.00	87.00	70.00	53.00</																					

2008 Maine Income Tax Withholding Wage Bracket Tables MARRIED – DAILY OR MISCELLANEOUS

Wages are –		Number of withholding allowances claimed is –										Wages are –		Number of withholding allowances claimed is –											
At least	But less than	0	1	2	3	4	5	6	7	8	9	10	At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		Amount of income tax to withhold is –													Amount of income tax to withhold is –										
0.00	31.00												189.00	193.00	9.00	8.00	7.00	7.00	6.00	5.00	4.50	3.75	3.00	2.25	1.75
31.00	34.00	0.25											193.00	197.00	10.00	9.00	8.00	7.00	6.00	5.00	4.75	4.00	3.25	2.50	2.00
34.00	37.00	0.50											197.00	201.00	10.00	9.00	8.00	7.00	6.00	5.00	4.25	3.50	2.75	2.25	2.50
37.00	40.00	0.50											201.00	205.00	10.00	9.00	8.00	8.00	7.00	6.00	5.00	4.50	3.75	3.00	2.50
40.00	43.00	0.50	0.25										205.00	209.00	11.00	10.00	9.00	9.00	8.00	7.00	6.00	5.00	4.25	3.25	2.50
43.00	46.00	0.50	0.25										209.00	213.00	11.00	10.00	9.00	8.00	7.00	7.00	6.00	5.00	4.50	3.75	2.75
46.00	49.00	0.50	0.50										213.00	217.00	11.00	10.00	9.00	9.00	8.00	7.00	6.00	5.00	4.75	4.00	3.25
49.00	52.00	0.75	0.50										217.00	221.00	12.00	11.00	10.00	9.00	8.00	7.00	6.00	5.00	4.25	3.50	3.50
52.00	55.00	0.75	0.50	0.25									221.00	225.00	12.00	11.00	10.00	10.00	9.00	8.00	7.00	6.00	5.00	4.50	3.75
55.00	58.00	0.75	0.50	0.25									225.00	229.00	12.00	11.00	11.00	10.00	9.00	8.00	7.00	6.00	5.00	4.75	4.00
58.00	61.00	0.75	0.75	0.50									229.00	233.00	13.00	12.00	11.00	10.00	9.00	8.00	7.00	6.00	5.00	4.25	4.50
61.00	64.00	1.00	0.75	0.50									233.00	237.00	13.00	12.00	11.00	10.00	9.00	8.00	7.00	7.00	6.00	5.00	4.50
64.00	67.00	1.00	0.75	0.50	0.25								237.00	241.00	13.00	12.00	12.00	11.00	10.00	9.00	8.00	7.00	6.00	5.00	4.75
67.00	70.00	1.25	0.75	0.50	0.50								241.00	245.00	14.00	13.00	12.00	12.00	11.00	10.00	9.00	8.00	7.00	6.00	5.00
70.00	73.00	1.50	1.00	0.75	0.50								245.00	249.00	14.00	13.00	12.00	11.00	10.00	9.00	8.00	7.00	6.00	5.00	4.00
73.00	76.00	1.50	1.00	0.75	0.50	0.25							249.00	253.00	14.00	13.00	13.00	12.00	11.00	10.00	9.00	8.00	7.00	6.00	6.00
76.00	79.00	1.75	1.25	0.75	0.50	0.25							253.00	258.00	15.00	14.00	13.00	12.00	11.00	10.00	9.00	8.00	7.00	6.00	6.00
79.00	82.00	1.75	1.25	0.75	0.75	0.50							258.00	263.00	15.00	14.00	13.00	12.00	12.00	11.00	10.00	9.00	8.00	7.00	6.00
82.00	85.00	2.00	1.50	1.00	0.75	0.50							263.00	268.00	16.00	15.00	14.00	13.00	12.00	11.00	10.00	9.00	8.00	7.00	6.00
85.00	88.00	2.00	1.50	1.00	0.75	0.50	0.25						268.00	273.00	16.00	15.00	14.00	13.00	12.00	11.00	10.00	9.00	8.00	7.00	7.00
88.00	91.00	2.25	1.75	1.25	0.75	0.50	0.25						273.00	278.00	17.00	16.00	15.00	14.00	13.00	12.00	11.00	10.00	9.00	8.00	7.00
91.00	94.00	2.25	1.75	1.25	0.75	0.75	0.25						278.00	283.00	17.00	16.00	15.00	14.00	13.00	12.00	11.00	10.00	9.00	8.00	8.00
94.00	97.00	2.50	2.00	1.50	1.00	0.75	0.50						283.00	288.00	17.00	16.00	16.00	15.00	14.00	13.00	12.00	11.00	10.00	9.00	8.00
97.00	100.00	2.75	2.00	1.50	1.25	0.75	0.50	0.25					288.00	293.00	18.00	17.00	16.00	15.00	14.00	13.00	12.00	11.00	10.00	9.00	8.00
100.00	103.00	2.75	2.25	1.75	1.25	0.75	0.50	0.50					293.00	298.00	18.00	17.00	16.00	15.00	14.00	13.00	12.00	11.00	10.00	9.00	9.00
103.00	106.00	3.00	2.50	2.00	1.50	1.00	0.75	0.50					298.00	303.00	19.00	18.00	17.00	16.00	15.00	14.00	13.00	12.00	11.00	10.00	9.00
106.00	109.00	3.25	2.50	2.00	1.50	1.00	0.75	0.50	0.25				303.00	308.00	19.00	18.00	17.00	16.00	15.00	14.00	13.00	12.00	11.00	10.00	10.00
109.00	112.00	3.50	2.75	2.25	1.75	1.25	0.75	0.50	0.25	0.25			308.00	313.00	20.00	19.00	18.00	17.00	16.00	15.00	14.00	13.00	12.00	11.00	10.00
112.00	115.00	3.75	3.00	2.25	1.75	1.25	0.75	0.75	0.50	0.50			313.00	318.00	20.00	19.00	18.00	17.00	16.00	15.00	14.00	13.00	12.00	11.00	11.00
115.00	118.00	4.00	3.25	2.50	2.00	1.50	1.00	0.75	0.50	0.50			318.00	323.00	20.00	19.00	18.00	17.00	16.00	15.00	14.00	13.00	12.00	11.00	11.00
118.00	121.00	4.00	3.25	2.50	2.00	1.50	1.00	0.75	0.50	0.25			323.00	328.00	21.00	20.00	19.00	18.00	17.00	16.00	15.00	14.00	13.00	12.00	11.00
121.00	124.00	4.25	3.50	2.75	2.25	1.75	1.25	0.75	0.50	0.25	0.25		328.00	333.00	21.00	20.00	19.00	18.00	17.00	16.00	15.00	14.00	13.00	12.00	12.00
124.00	127.00	4.50	3.75	3.00	2.25	1.75	1.25	0.75	0.50	0.50	0.50		333.00	338.00	22.00	21.00	20.00	19.00	18.00	17.00	16.00	15.00	14.00	13.00	12.00
127.00	130.00	4.75	4.00	3.25	2.50	2.00	1.50	1.00	0.75	0.50	0.50	0.25	338.00	343.00	22.00	21.00	20.00	19.00	18.00	17.00	16.00	15.00	14.00	13.00	13.00
130.00	133.00	5.00	4.25	3.50	2.75	2.00	1.50	1.25	0.75	0.50	0.25	0.25	343.00	348.00	22.00	22.00	21.00	20.00	19.00	18.00	17.00	16.00	15.00	14.00	13.00
133.00	136.00	5.00	4.50	3.50	2.75	2.25	1.75	1.25	0.75	0.50	0.50	0.50	348.00	353.00	23.00	22.00	21.00	20.00	19.00	18.00	17.00	16.00	15.00	14.00	14.00
136.00	139.00	5.00	4.50	3.75	3.00	2.50	2.00	1.50	1.00	0.75	0.50	0.50	353.00	358.00	23.00	22.00	21.00	21.00	20.00	19.00	18.00	17.00	16.00	15.00	14.00
139.00	142.00	5.00	4.75	4.00	3.25	2.50	2.00	1.50	1.00	0.75	0.50	0.25	358.00	363.00	24.00	23.00	22.00	21.00	20.00	19.00	18.00	17.00	16.00	15.00	14.00
142.00	145.00	6.00	5.00	4.25	3.50	2.75	2.25	1.75	1.25	0.75	0.50	0.25	363.00	368.00	24.00	23.00	22.00	21.00	20.00	20.00	19.00	18.00	17.00	16.00	15.00
145.00	149.00	6.00	5.00	4.50	3.75	3.00	2.25	1.75	1.25	0.75	0.50	0.50	368.00	373.00	25.00	24.00	23.00	22.00	21.00	20.00	19.00	18.00	17.00	16.00	15.00
149.00	153.00	6.00	5.00	4.75	4.00	3.25	2.50	2.00	1.50	1.00	0.75	0.50	373.00	378.00	25.00	24.00	23.00	22.00	21.00	20.00	19.00	18.00	17.00	16.00	16.00
153.00	157.00	7.00	6.00	5.00	4.25	3.50	2.75	2.25	1.75	1.25	0.75	0.50	378.00	383.00	25.00	25.00	24.00	23.00	22.00	21.00	20.00	19.00	18.00</		

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COMMON ITEMS OF INCOME SUBJECT TO WITHHOLDING OF MAINE INCOME TAX

<u>INCOME TYPE</u>	<u>WITHHOLDING REQUIREMENT</u>	<u>WITHHOLDING BASIS</u>
Wages — including tips, commissions, bonuses, severance pay or “golden parachute” payments, supplemental unemployment benefits (IRC § 3402)	Mandatory	Wage methods (wage bracket tables or permitted alternatives)
Sick pay paid by employer or employer’s agent	Mandatory	Wage methods
Third-party sick pay not paid by an employer or employer’s agent	Payee must request	Amount requested by payee
Periodic payments from employer-sponsored retirement plan (pension, profit-sharing, stock bonus, etc.) (IRC § 3405)	Required, unless payee elects out of withholding	Wage methods
Lump-sum or other nonperiodic payment from employer-sponsored retirement plan	Required, unless payee elects out of federal withholding	Flat 5 percent
Distribution from Individual Retirement Account (IRA) or self-employed pension (Keough) plan	Required, unless payee elects out of federal withholding	Flat 5 percent
Private employer-sponsored deferred compensation plan (IRC § 401(k))	Required, unless payee elects out of federal withholding	Flat 5 percent
Distribution from government employer-sponsored deferred compensation plan (IRC § 457)	Mandatory	Wage methods
Gambling winnings in excess of \$5,000; lotteries, parimutuel horse and dog races when odds are at least 300 to 1 (IRC § 3402(q)). NOTE: Winnings below these thresholds are still generally subject to Maine income tax.	Mandatory	Flat 5 percent
Interest and dividends subject to federal “backup” withholding when payee fails to furnish proper Federal Tax Identification Number, or when payee or payer is notified by the Internal Revenue Service that federal “backup” withholding is required (IRC § 3406)	Mandatory	Flat 5 percent
Wages, interest, dividends, rent or other payments to nonresident aliens of the United States when federal income tax withholding is required (IRC § 1441)	Mandatory	Flat 5 percent
Effectively connected income of foreign partner (IRC § 1445)	Mandatory	Flat 5 percent



CONSIDER YOUR OPTIONS!



Maine Revenue Services offers these convenient options for making payments and filing returns electronically:

- 🖱 **EZ Pay:** Make payment over the web for most taxes on the date you specify.
- 🖱 **EFT:** If you don't want to use the web, use EFT either ACH Debit or ACH Credit. (See page 2 for details)
- 🖱 **CQR I-File:** File your return on the web and we'll complete most of Schedules 1 & 2 for you! Or complete Schedule 2 by uploading required information from a spreadsheet file.
- 🖱 **MEETRS File Upload:** Load up a preformatted file that contains your payroll information.

When you use **EZ Pay**, **CQR I-File** or **MEETRS**, you immediately receive confirmation that your return has been filed or your tax has been paid.

With so many options available, filing and paying your payroll taxes is **easier** than ever! For more information, visit the Maine Revenue Services web site at www.maine.gov/revenue/netfile/gateway2.htm.
